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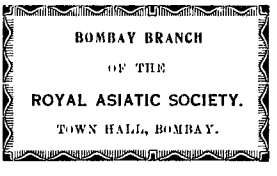

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BOMBAY MILLOWNERS' ASSOCIATION.

ESTABLISHED 1ST FEBRUARY 1875.

List of Members.

AHMEDABAD COTTON MILLS.
ALLIANCE COTTON MANUFACTURING COMPANY, LIMITED.
ANGLO-INDIAN SPINNING AND MANUFACTURING COMPANY, LIMITED.
APOLLO PRESS ESTATE.
BARODA STATE SPINNING AND WEAVING MILLS.
BECHARDAS SPINNING AND WEAVING MILLS.
BERAR MANUFACTURING COMPANY, LIMITED.
BOMBAY COTTON MANUFACTURING COMPANY, LIMITED.
BOMBAY COTTON PRESS COMPANY, LIMITED.
BOMBAY FLOUR MILL COMPANY, LIMITED.
BOMBAY NATIONAL MANUFACTURING COMPANY, LIMITED.
BOMBAY UNITED SPINNING AND WEAVING COMPANY, LD.
BRITANNIA MILLS, LIMITED.
CENTRAL INDIA SPINNING, WEAVING AND MANUFACTURING COMPANY, LIMITED.
CITY OF BOMBAY MANUFACTURING COMPANY, LIMITED.
COLABA LAND AND MILL COMPANY, LIMITED.
CONNAUGHT MILLS COMPANY, LIMITED.
CORAL MILLS COMPANY, LIMITED.
CURRIMBHOY MILLS COMPANY, LIMITED.
DAMODHER LUKHMIDAS MILLS COMPANY, LIMITED.
DAVID MILLS COMPANY, LIMITED.
EMPRESS SPINNING AND WEAVING COMPANY, LIMITED.
FRAMJEE PETIT SPINNING AND MANUFACTURING COMPANY, LIMITED.
GEORGE GAHAGAN AND COMPANY.
GOKAK WATER POWER AND MANUFACTURING COMPANY, LIMITED.
GOOLAMBABA SPINNING AND WEAVING COMPANY, LIMITED.
HARVEY AND SARAPATHY COMPANY, LIMITED.
HINDOOSTAN SPINNING AND WEAVING MILLS COMPANY, LIMITED.
HINGUNGHAT MILL COMPANY, LIMITED.
HOPE MILLS, LIMITED.
HOWARD AND BULLOUGH MILLS COMPANY, LIMITED.
HYDERABAD (DECCAN) SPINNING AND WEAVING COMPANY, LIMITED.
IMPERIAL COTTON MILLS COMPANY, LIMITED.
INDIAN MANUFACTURING COMPANY, LIMITED.
INDO-CHINA MANUFACTURING COMPANY, LIMITED.
JAFUR ALEE SPINNING AND WEAVING COMPANY, LIMITED.
JULGAON MANUFACTURING COMPANY, LIMITED.
JULGAON COTTON GINNING COMPANY, LIMITED.
JAMES GREAVES MILLS COMPANY, LIMITED.
JEWRAJ BALLOO SPINNING AND WEAVING COMPANY, LIMITED.
JUBILEE MANUFACTURING COMPANY, LIMITED.
KHANDEISH SPINNING AND WEAVING MILLS COMPANY, LIMITED.
KHATAO MUCCONJEE SPINNING AND WEAVING COMPANY, LIMITED.
LAKHMIDAS KHIMJEE SPINNING AND WEAVING COMPANY, LIMITED.
LEOPOLD SPINNING, BLEACHING AND MANUFACTURING COMPANY, LIMITED.
LORD REAY MANUFACTURING COMPANY, LIMITED.
MADHAVJEE DHARAMSEY MANUFACTURING COMPANY, LD.
MADRAS UNITED S. AND W. MILLS COMPANY, LIMITED.
MADURA MILLS COMPANY, LIMITED.
MAHALUXMEE SPINNING AND WEAVING COMPANY, LIMITED.
MALABAR SPINNING AND WEAVING COMPANY, LIMITED.
MANECKJEE PETIT MANUFACTURING COMPANY, LIMITED.
MANORE MILLS.
MAZAGON SPINNING AND MANUFACTURING COMPANY, LD.
MORARJEE GOCULDAS SPINNING AND WEAVING COMPANY, LIMITED.
NEW EMPRESS SPINNING AND WEAVING COMPANY, LIMITED.
NEW GREAT EASTERN SPINNING AND WEAVING COMPANY, LIMITED.
NEW PACHORA MANUFACTURING COMPANY, LIMITED.
NICOL MILLS.
ORIENTAL SPINNING AND WEAVING COMPANY, LIMITED.
PEROO MAHOMED MANUFACTURING COMPANY, LIMITED.
PRESIDENCY MILLS COMPANY, LIMITED.
QUEEN SPINNING AND WEAVING COMPANY, LIMITED.
RIPON MANUFACTURING COMPANY, LIMITED.
SARASWATI MILLS COMPANY.
SASSOON SPINNING AND WEAVING COMPANY, LIMITED.
SHOLAPORE SPINNING AND WEAVING COMPANY, LIMITED.
SOONDERDAS SPINNING AND WEAVING MILLS COMPANY, LIMITED.
SOUTHERN MARATHA S. AND W. COMPANY, LIMITED.
STANDARD MILLS COMPANY, LIMITED.
STAR OF INDIA MILLS, LIMITED.
SURAT PRESS FACTORY.
SVADESHI MILLS COMPANY, LIMITED.
UNION MILLS, LIMITED.
UNION SPINNING AND MANUFACTURING COMPANY, LIMITED.
VEERAMGAM SPINNING, WEAVING AND MANUFACTURING COMPANY, LIMITED.
VICTORIA MANUFACTURING COMPANY, LIMITED.
VICTORIA ROLLER FLOUR MILLS.
WALLACE FLOUR MILLS COMPANY.
WESTERN INDIA SPINNING AND MANUFACTURING COMPANY, LIMITED.
WADIA MILLS, LIMITED.

COMMITTEE FOR 1895.

GEORGE COTTON, ESQ., *Chairman.*

BOMONJEE DINSHAW PETIT, ESQ.
F. C. MACRAE, ESQ.
DINSHAW E. WACHA, ESQ.
AHMEDBHOY HUBIBBHOY, ESQ.
DAMODERDAS TAPIDAS, ESQ.
CURSANDAS VULLUBDAS, ESQ.
K. R. CAMA, ESQ.
THE HON'BLE MR. NOWROSJEE NUSSERWANJEE WADIA, C. I. E.
DHURAMSEY SOONDERDAS, ESQ.
GORDHANDAS KHATAW, ESQ.
RUNCHORDAS NAROTAMDAS, ESQ.
JEHANGEERJEE HORMUSJEE, ESQ.
SASSOON J. DAVID, ESQ.
MANMOHANDAS RAMJEE, ESQ.
JEEJEEBHOY FRAMJEE PETIT, ESQ.
JOHN R. GREAVES, ESQ.

Members.

JOHN MARSHALL, ESQ., *Secretary.*

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RULES AND REGULATIONS

OF THE

BOMBAY MILLOWNERS' ASSOCIATION.

(*Revised and adopted down to the Annual General Meeting held on* 31*st May* 1892.)

I. That the objects and duties of this Association shall be to encourage friendly feeling and unanimity among Millowners and users of steam and water power on all subjects involving their common good, to promote and protect in any way which may seem best the interests of Millowners and users of steam and water power, especially of those who may be members of this Association, to collect and classify information on all matters of general interest, to obtain the removal, as far as this Society can by all legitimate means, of all acknowledged grievances affecting Millowners and users of steam and water power as a body, to receive and decide references on matters in dispute which may be laid for arbitration before the Association, and to communicate with the public authorities and with any individual or corporation, when it may be needful to do so, on all subjects of general interest to members of the Association.

II. That all persons owning mills or in any way interested in spinning or weaving concerns within the limits of this Presidency, or any other part of India, as well as any other users of steam and water power, be eligible as members, on payment in advance of the annual subscription, and on signing a copy of the Rules and Regulations. Any member may be expelled by a majority of three-fourths of the members present at any meeting specially called for that purpose.

III. That one-fourth of the members of the Association shall be held a sufficient quorum to form any General Meeting, when due notice of the intention to hold such meeting has been given in manner hereafter set forth. Each individual or firm being a member of the Association shall be represented at any meeting of members by a partner or person signing *per procuration* for the said individual or firm, and each public company being a member of this Association shall be represented at any meeting, either by one of the Board of Directors, by the Agent or Manager of the Company, or by the individual or a member of the firm acting as Secretary and Treasurer or Agent, or by a person authorized by that individual or firm to sign *per procuration*. That if two or more individuals representing or connected with the same firm or joint-stock company be present at any meeting, then only one shall vote.

IV. That the subscriptions for each member shall be—for Spinning and Weaving Companies Rs. 5 for every 1,000 spindles, and Rs. 5 for every 100 looms set up in the factories; and for other factories at Rs. 5 for every Rs. 50,000 expended on machinery, buildings or land.

V. That the affairs and funds of the Association shall be managed by a Committee of twenty members, consisting of a Chairman, a Vice-Chairman and eighteen members, who shall be appointed annually at the General Meeting of the Association; and of whom seven members shall retire every year, but be eligible for re-election. The Chairman of the Committee shall preside at all general meetings as well as at Committee meetings, and in his absence the Vice-Chairman, and failing both these, one of the members of the Committee to be appointed by the members present at each meeting of Committee or at each general meeting. In the event of the death or resignation of any member of the Committee, or his refusal to serve after nomination, then the other members of the Committee shall fill the vacancy.

VI. That the names of the members whom it is proposed to elect as Chairman, Vice-Chairman, and Members of Committee for each year be circulated amongst the members at least seven days before the annual meeting, and no two members of any one firm or company shall be eligible to serve on the Committee at the same time.

VII. Each member of the Committee shall have one vote, and in case of a tie, the Chairman for the time being shall have the casting vote.

VIII. The Committee shall meet at least once in each month, or oftener if need be.

IX. Minutes of all proceedings of the Committee shall be made and regularly entered in a minute-book, to be kept by a Secretary to be appointed. This book shall be open to the inspection of any member at any reasonable time.

X. The Committee for the time being shall have the control of the funds of the Association, and pay all necessary expenses and generally manage its affairs. They may disburse money from the Association's funds either by way of loan or gifts for the purpose of furthering any of the objects for the carrying out of which the Association is formed. They may advance money either by way of loan or gift to any member of the Association to assist him in defending or filing a law-suit, or carrying on an arbitration if in their opinion the principles involved in the said suit or arbitration affect the interests of Millowners as a body, and they may do all other things calculated to promote the general objects of the Association. Provided always that no one sum exceeding Rs. 2,000 shall be advanced by way of loan or gift by the Committee without the sanction of a majority of the members present at a general meeting to be called to sanction such gift or loan, and that, if at any time during any year the disbursements of the Committee, after providing for ordinary expenditure, such as Secretary's salary, printing, stationery, &c., amount to seven-eighths of the funds remaining in hand, then the Committee shall call a general meeting and lay the accounts before the members of the Association. For every annual general meeting the Committee shall prepare a statement of the accounts of the Association, which shall be circulated amongst the members seven days prior to the date of the meeting.

XI. The Annual General Meeting of the Association shall be held at such time as the Committee may appoint, and the Committee shall at any time call a general meeting for the purposes referred to in Clause X, should that be necessary, or if it should appear to them to do so. Seven days' notice of the annual general meeting, and of any other meeting, shall be given by an advertisement in one or more of the English and one or more of the Vernacular newspapers. Any five members may, by a requisition addressed to the Committee, request them to call a general meeting of members, and the Committee, on receipt of such a requisition, shall call a meeting on the earliest convenient day.

XII. All moneys or funds of the Association as received shall be paid into an account to be opened with the Bank of Bombay in the name of the Association. All cheques on that account shall be signed by the Chairman, or, in his absence, by the Acting Chairman and one member of Committee, and countersigned by the Secretary of the Association, unless he be absent.

XIII. That a Secretary be appointed by the members, and that his remuneration be fixed by the Committee. His duties shall be to keep the records and accounts of the Association, to collect subscriptions, paying the same into the Bank of Bombay to the credit of the Association's account, to consider all proposed legislative measures or the action of any individuals or corporation which may affect the interest of the Association, and generally to act in the Association's interest under the orders of the Committee.

XIV. That Solicitors to the Association be appointed, with whom the Committee may advise in case of need.

XV. That neither the Chairman, Vice-Chairman, nor members of Committee or Secretary, shall be answerable for anything other than his own acts or defaults, nor shall he be answerable for any act done by him for the sake of conformity only, or for any monies of the Association other than such as shall come into his own hands, or for any collector or receiver of moneys appointed by the Committee, or for any misfortune, loss or damage happening to the Association by reason of any deed done or executed by him as a Chairman, Vice-Chairman or member of the Committee, or by reason of any error in judgment or mere indiscretion on his part in the performance of his duties, or otherwise on any account, except for wilful negligence or fraud. Every person being Chairman, Vice-Chairman, or a member of the Committee, his heirs, executors, or administrators, shall at all times be indemnified and saved harmless out of the funds of the Association from and against all costs, losses, damages, and expenses whatsoever, incurred or sustained by him in the execution of his powers or duties, and every person having been or being a Chairman, Vice-Chairman, or member of Committee, or Secretary of the Association, his heirs, executors, and administrators, shall be indemnified and saved harmless, out of the funds of the Association, against all actions, suits, claims and demands whatsoever, brought or made against him or them in respect of any engagement of the Association, save such as may be incurred by his own personal wilful neglect or default.

XVI. That an annual report of the proceedings of the Association be prepared and printed for circulation amongst the members, and that copies be sent to any similar Association or individuals or corporations whom it may be likely to interest.

XVII. No member of the Association will employ any operative or mechanic while under engagement for a fixed period of time in another mill also a member of the Association, without such operative or mechanic first producing a certificate in writing from his employers that his application is made with their sanction or that his services have been dispensed with.

XVIII. That the foregoing rules shall be copied into a book, to be kept with the records of the Association, and signed by all members, and that copies be printed and distributed to all the members and that these rules shall not be altered save and except by a majority of three-fourths of the members of the Association present at any meeting.

REGISTRATION OF TRADE MARKS.

(*Resolution passed at the Annual General Meeting of the Association held on the 13th February* 1886.)

"That all the members of this Association agree to register on or before the 1st March, in the books of the Association, all the trade-marks and tickets to which they lay claim, and from this date the following rules shall be adopted for the settlement of any disputes arising in connection with trade-marks :—

(*a*) All disputes arising between members of the Association shall be referred to the arbitration of two disinterested parties, one to be chosen by each disputant.

(*b*) In event of the arbitrators not being able to arrive at a decision, then they shall refer the matter to an umpire, to be agreed upon between them (with the consent of their principals), whose decision shall be final.

(*c*) Should the arbitrators not agree upon the appointment of an umpire, the matter shall be referred to the Committee of the Association, who shall appoint an umpire, whose decision shall be final.

(*d*) No member shall be considered to have any prior right in a trade-mark or ticket unless the same shall have been previously registered in the books of the Association kept for that purpose."

REPORT

OF THE COMMITTEE OF THE

BOMBAY MILLOWNERS' ASSOCIATION.

For the period from 1st January to 31st December 1895.

THE Committee have the honour to submit to the members the following report on the more important matters dealt with during their period of office, accompanied by an audited balance-sheet of the receipts and expenditure of the Association during the twelve months ending 31st December 1895.

In their report for the twelve months ending 31st December 1894, the preceding Committee of the Association were able to congratulate the members on the prospect not only of a coming improvement in the trade itself, but the hope of a quieter period in regard to legislative action concerning the industry. During the earlier part of the year now under review these hopeful anticipations gave every indication of eventual fulfilment; trade continued to improve, and there was nothing to indicate any immediate disturbance of the legislative calm. In July, however, a number of representatives of the cotton manufacturing interests of the United Kingdom waited upon Her Majesty's Secretary of State for India with a series of statements which they contended showed that the depressed state of cotton manufacturing in the United Kingdom was entirely caused by the incidence of the import and excise duties in India; and although more incomplete and, in many cases, absolutely misleading statements have scarcely ever been published over the signatures of responsible business men, they were sufficient with the known political power behind them, to induce an entire revision and remodelling of the import tariff and excise duties on cotton yarns and goods imported into and made in India.

For some reason, which has never yet been fairly explained, and which, whatever the explanation might be, certainly restricted previous criticism and *open discussion* in India, these statements, although placed in the hands of Her Majesty's Secretary of State in July and by him forwarded to the Government of India early in September, were not submitted to this Association and other bodies concerned until November; and it is amply evident, from what has since transpired, that in the interval the Government of India had decided upon a scheme for the revision of the duties in favour of English interests upon the principles of which they had determined to accept no criticism. Your Committee spared neither time nor trouble in combating the manifest inequity of the statements put forward by the English representatives and one-sided character of the legislation initiated by the Government of India, ultimately sending a deputation to Calcutta

to discuss the subject with Government and lay before the Legislative Council al information at the disposal of the Association likely to lead to a fair and equitable settlement of the question. Except in obtaining the exemption from duty of nearly all imported stores used in weaving mills and obtaining some concessions in matters of minor detail,—which rendered the Bill, as ultimately passed, a much more practicable and workable Act than it would otherwise have been,—the exertions of your Committee were however of little avail. The unsupported allegations of the Lancashire manufacturers were accepted against all facts and figures submitted by the public representative bodies of India, which to impartial minds proved to demonstration that absolutely no competition existed between the coarse yarns and goods manufactured in India and the finer articles imported from England. And with apparently an all-abiding belief in the virtues of that vague but all-embracing phrase "the law of substitution," the Government of India passed an Act, the effect of which is to penalize by an excise the right of the inhabitants of the country to spin their own cotton into yarns and to weave those yarns into cloth for their own clothing because of the shadowy statements of interested manufacturers in England alleging a protection in favour of native industry which has no existence except in their own imaginations.

The advantages which the new law has to set against its numerous objections is the fact that both the excise and import duty on goods can be collected with much less friction than under the former Act, while spinning mills are entirely relieved from the operation of the excise and its many objectionable concomitants; and for these points in its favour the trade is duly and adequately thankful. Much has been made of them by the supporters of the revised scheme of taxation, but they go but a little way towards removing the very general feeling of resentment expressed throughout the country at what is held to be the abandonment of Indian interests for English *political* purposes. This feeling has manifested itself in numerous meetings held for the purpose of advocating the use of Indian-made cloths in place of English, and the Association has been addressed by representatives appointed at these meetings soliciting advice and assistance towards their objects. To all such applications, however, your Committee have conceived it to be their duty to reply declining to take any part in a movement which they consider does not come within the scope of the rules and objects of the Association.

As regards the condition of the industry itself, the Committee are glad to be able—so far as spinning mills are concerned—to make a much more gratifying report than for some considerable time past. In 1893 the trade was depressed to an almost unparalleled degree by the currency legislation and afterwards by the war between China and Japan. During 1894, however, an improvement set in and this has steadily gained ground throughout the past year. Up to the 30th June 1895, when these statistics are annually collected, the better condition of trade had not been sufficient to induce the erection of any new mills in Bombay itself, although existing concerns had added 96,518 spindles and 1,952 looms during the twelve months; but six additional mills were either started or in course of erection throughout India, making a total addition of 160,197 spindles in all. Even with this increase, however, our total spindles are only registered at 3,809,929, which is insignificant as compared with the spinning

wer of the rest of the world and the natural advantages which India possesses producing her own cotton and power of consuming it when manufacturered. he increase moreover is small when contrasted with the rapid strides being ade in cotton spinning and weaving in China and Japan, where it is evident an portant competition is rapidly growing up with which India, if not the United ingdom, will have seriously to reckon before many years are over. In the face of is competition, however, it is most gratifying to observe that our trade with the r East is steadily and rapidly recovering from the extreme point of depression ached in 1893. As compared with 1894, although there has been a falling off the exports of yarns to Japan of 8,228 bales, there has been an increase in our ports to China, compared with the previous year, of 35,416 bales or 14,166,400 unds. We are still, however, behind the large figures of 1892, and, indeed, king China and Japan together, are only just in excess of 1891, so that with e rapid opening up of communications which seems probable in China, there probably yet room for an enormous increase in the absorptive powers of that untry for Indian yarns.

Exports of Country-made Yarn from Bombay to China and Japan.

PERIOD.			To China (Bales 400 lbs. each).	To Japan (Bales 400 lbs. each).	Total Bales.
rom 1st January to	31st December	1877.....	28,516	142	28,658
Do.	do.	1878.....	45,933	1,745	47,678
Do.	do.	1879.....	45,530	4,842	50,372
Do.	do.	1880.....	63,194	4,527	67,721
Do.	do.	1881.....	61,783	7,378	69,161
Do.	do.	1882.....	81,434	9,854	91,288
Do.	do.	1883.....	94,982	17,421	112,403
Do.	do.	1884.....	127,318	13,846	141,164
Do.	do.	1885.....	154,517	19,020	173,537
Do.	do.	1886.....	199,407	20,543	219,950
Do.	do.	1887.....	205,158	39,730	244,888
Do.	do.	1888.....	234,071	52,697	286,768
Do.	do.	1889.....	254,697	62,220	316,917
Do.	do.	1890.....	325,060	37,722	362,782
Do.	do.	1891.....	365,038	10,939	375,977
Do.	do.	1892.....	385,771	21,445	407,216
Do.	do.	1893.....	297,572	14,198	311,770
Do.	do.	1894.....	338,703	10,743	349,446
Do.	do.	1895.....	374,119	2,515	376,634

It is still more encouraging to find evidence in the following figures of continuous improvement in the demand for Indian made cloths in China. During 1895 there has been an increase in the shipments of cotton goods to China 3,995,739 yards, although it has to be borne in mind that the total after all only two-thirds of the record year 1888, and a shade under 1 per cent. in excess of 1892. The average tendency, however, is to increase, and this looking to the limited demand at anything like remunerative prices for local made goods in other directions, is an exceedingly satisfactory feature.

Exports of Country-made Piece-goods from Bombay to China and Japan.

PERIOD.	China.		Japan.		Total.	
	Packages.	Yards.	Packages.	Yards.	Packages.	Yards.
From 1st Jan. to 31st Dec. 1877.....	10	14,400	...	.....	10	14,400
Do. do. 1878.....	1,206	1,499,334	58	113,528	1,264	1,612,862
Do. do. 1879.....	296	365,640	5	8,400	301	374,040
Do. do. 1880.....	1,553	1,890,685	110	132,000	1,663	2,022,685
Do. do. 1881.....	144	168,139	2	5,250	146	172,389
Do. do. 1882.....	573	713,237	20	36,714	593	749,951
Do. do. 1883.....	1,875	2,188,770	452	565,953	2,237	2,754,723
Do. do. 1884.....	1,595	1,770,662	16	25,187	1,611	1,795,849
Do. do. 1885.....	2,303	3,712,273	6	5,376	2,309	3,717,649
Do. do. 1886.....	2,302	2,988,890	...	.....	2,302	2,988,890
Do. do. 1887.....	1,963	2,584,680	3	4,560	1,966	2,589,240
Do. do. 1888.....	11,320	15,751,688	96	140,321	11,416	15,892,009
Do. do. 1889.....	1,302	1,985,997	26	31,200	1,328	2,017,197
Do. do. 1890.....	3,148	3,660,574	21	23,800	3,169	3,684,374
Do. do. 1891.....	4,564	6,102,250	...	.....	4,564	6,102,250
Do. do. 1892.....	7,416	9,984,335	...	.....	7,416	9,984,335
Do. do. 1893.....	3,598	4,517,445	38	57,312	3,636	4,574,757
Do. do. 1894.....	4,949	6,068,702	...	.....	4,949	6,068,702
Do. do. 1895.....	7,744	10,064,441	7	7,200	7,751	10,071,641

From the following figures showing the shipments of cotton piece-goods and yarns from the United Kingdom to China and Japan, it is a noteworthy fact that the recent increase in exports from India has not adversely affected the demand in China and Japan for the finer makes of English piece-goods. On the contrary, there has been a very decided development in the trade both of goods and yarns. In the former, as compared with 1894, the increase is no less than 26·21 per cent. and in yarns 33·11 per cent. whilst, as compared with the average of the previous ten years, yarns have about held their own, and piece goods show an increase of 10·49 per cent.

Shipments of Cotton Piece-goods and Yarns from the United Kingdom to China and Japan from the year 1877 *to* 1895.

YEARS.	PIECE-GOODS OF ALL KINDS.			YARNS.		
	To China (including Hongkong).	To Japan.	Total.	To China (including Hongkong).	To Japan.	Total.
(1st Jan. to 31st Dec.)	Yards.	Yards.	Yards.	Lbs.	Lbs.	Lbs.
1877	367,329,100	27,150,300	394,480,200	17,962,300	15,105,700	33,067,900
1878	340,097,800	42,282,400	382,380,200	11,058,200	25,409,600	36,467,800
1879	462,303,800	61,617,500	523,921,300	14,343,400	24,607,700	38,951,100
1880	447,271,900	61,464,500	508,736,400	19,514,200	26,911,600	46,425,800
1881	523,852,300	63,325,100	587,177,400	19,149,400	28,329,800	47,479,200
1882	401,958,300	52,990,500	454,948,800	15,226,700	19,144,200	34,370,900
1883	370,659,800	45,006,000	415,665,800	13,370,700	20,148,500	33,519,200
1884	394,583,600	45,354,200	439,937,800	15,721,300	23,134,800	38,856,100
1885	523,927,000	45,412,400	569,339,400	20,378,900	12,687,200	33,061,10
1886	455,823,000	34,628,500	490,451,500	10,598,200	16,332,200	26,930,400
1887	552,742,700	65,403,800	618,146,500	11,882,200	23,472,500	35,354,700
1888	574,547,500	77,856,400	652,403,900	17,474,000	27,168,600	44,642,600
1889	474,426,100	82,578,000	557,004,100	8,828,900	26,832,600	35,661,500
1890	570,297,800	63,309,400	633,607,200	14,956,900	23,100,500	38,057,400
1891	534,129,400	61,120,100	595,249,500	13,144,800	14,826,500	27,971,300
1892	497,485,200	75,180,500	572,665,700	8,501,300	23,384,900	31,886,200
1893	365,425,500	68,307,800	433,733,300	8,778,500	18,963,000	27,741,500
1894	425,340,200	71,603,900	496,944,100	9,769,500	14,638,800	24,408,300
1895	528,187,300	99,035,600	627,222,900	11,326,100	21,266,000	32,492,100
Average for 10 years	497,840,470	69,902,400	567,742,870	11,516,040	20,998,560	32,514,600

IMPORT DUTIES AND EXCISE.

As already mentioned, although the representatives of the English manufacturing interests laid before Her Majesty's Secretary of State for India their statement dealing with the alleged protective character of the Indian import and excise duties on cotton goods in July, it was not until the 11th of November 1895 that these papers were officially submitted to this Association by the Government of Bombay. Even then only three copies were vouchsafed which, for important and lengthy documents such as these were, calling for full consideration not only by the Committee but by all the members of the Association, was manifestly insufficient. The Committee immediately telegraphed for further copies of the papers, but were not supplied with them until the end of November. With the least possible delay a Special Committee was appointed to consider the subject and to report thereon to the General Committee of the Association. This Special Committee consisted of—

Mr. George Cotton (*Chairman*).
The Hon'ble Mr. N. N. Wadia, C.I.E.
Mr. Sassoon J. David.
Mr. Gordhandas Khatau.
Mr. K. R. Cama.
Mr. Manmohandas Ramjee.
Mr. Dinshaw E. Wacha.
The Secretary.

Covering as these statements did a very large extent of ground whic necessitated most careful enquiry and extensive statistical compilations an calculations, it was only by dint of continuous work on the part of the Specia Committee and the Secretary that the latter was able to draw up and submit t Government, under date of 7th January 1896, a full reply to the statements o the Lancashire representatives. To avoid the delay which would have bee incurred by having their letter forwarded through the Government of Bombay according to the usual official usage, copies were sent direct to the Governmen of India and also to Her Majesty's Secretary of State for India.

Dealing, first, with the method adopted by the Lancashire representatives i formulating their representation, the reply of this Association went to sho that, with the one exception of grey drills, none of the English cloth selected as showing the competition between England and India wer ever made or ever could be made to a profit in India from Indian cotto and as indicating the real nature of the competition, instituted a parall between the goods made in England and India as being similar in con tion to the manufacture of an ammunition boot and an Oxford shoe. in the case of the latter, both were made of leather, so both goods we manufactured of cotton; but the probable substitution of Indian cott cloths for those of English manufacture was no more likely or practicable th the substitution of the Oxford shoe for the ammunition boot. Claiming that any representation of the character of that under comment it was primari necessary to accompany any allegation of protection arising from the operation the Indian excise with absolute proof of competition, the Committee called atte tion to the entire absence of any definite list of goods in which competiti was alleged to exist; and on that ground alone the Association held that t representation was unworthy of the consideration of Government. In the absen of actual competition it was manifest that the entire claims of the English co interests to a revision of the cotton duties in India were based solely upon alle substitution and the possibility of competition thereunder. Pointing out t import duties were not new to India, and that the previous history of the tra when such duties existed either on all imports or in the more modified for which they assumed in 1878, afforded ample grounds on which to draw sound in ferences as to their operation, the Association remarked upon the fact that this ex perience was only availed of in regard to the substitution which was alleged to hav taken place when the import duty was modified in 1878. As it was admitted, how ever, that the so-called substitution which had taken place at that period was onl in reality a change from goods made from finer yarns weighted with a heav percentage of size to goods made of somewhat coarser yarns but containing les size, and that the honester goods had not only taken the native taste for the tim being, but had continued ever since to constitute a very large portion of imports it was clear that this change in the trade was no substitution in the real sense o the word, but merely an evidence that previously English manufacturers had no adequately attempted to meet the true demands of the market which were mor in favour of an honest class of goods made of slightly coarser yarns than of th heavily sized articles of a cheaper price. The Committee also animadverted upo the restricted character of the statistics collected in support of the English case In the main, the statistical comparison instituted in the papers under criticism

s only with the figures of the one year immediately preceding. Such a
tial comparison was absolutely worthless and evidently intended to be mislead-
, and to a large extent therefore necessarily discredited the entire English
resentation. Moreover, the papers were significantly silent on the fact that
m 70 to 80 per cent. of all the yarns spun by the Bombay mills is exported to
rkets where Lancashire and Bombay compete on equal terms, restricting the
estion of competition and incidental protection therefore to a very small margin.
fter these general observations on the methods followed in the English repre-
ntation, the Association's letter proceeded to deal with the various papers put
rward by the Lancashire representatives in detail. Paper No. 1 had reference
ainly to dyed and printed goods and dyed and turkey-red yarns. The greater
rtion of the imports under these heads belong to dyed and printed goods for the
oduction of which there are no steam factories in India, and such competition as
isted therefore being only from hand dyeing and printing carried on in a most
ude form, could not be seriously viewed as competition with the modern methods
English printers and dyers. But the real objections were mainly raised as
gainst dyed yarns produced by two factories in, and exported from Bombay, to
angoon. The extent of this trade, as shown by the figures which the Association
ere able to quote, was so absolutely insignificant especially when allowance was
ade for the fact that the Government of India had already reduced the import
ty on dyed yarns of 20s count and under to a half per cent., that it was unworthy
special notice and certainly quite insufficient to demand specific legislation.
oreover, the Association showed that the comparative prices quoted erred most
travagantly, and that the protection which the Indian buyer could possibly
tain, instead of being 5 per cent. on a difference of 8 to 9½ annas per pound was
t more than 5 per cent. on 3 annas per pound. Paper No. 2 purported to show
w Lancashire was likely to be affected by counts of 20s yarns or under being
ee of excise, and here the Association had to point out that the sole object of the
per was apparently to prove what might possibly take place in the future, and
where afforded any instance of existing competition and resulting protection.
his paper which could only be characterised as a series of extravagant assertions
pened with a deliberate misrepresentation in stating that in the Blue Book
titled "Papers relating to the Indian Tariff Acts, 1894," a practical
knowledgment was made that Lancashire might compete with India with
merican cotton at 3*d.* per pound. The ground for this alleged statement
as Sir James Westland's remark that it would obviously never pay Manchester
use American cotton at 4*d.* a pound in making a class of goods which
eir Indian competitors could make as well out of cotton that
ly costs 3*d.* This misrepresentation constituted the key-note of the entire
per and embodied the manifest absurdity that when American cotton
ent to 3*d.* a pound the Indian staple remained unaltered in price. By
orking out the average prices of Mid-Uplands and Good Dhollera in
iverpool from 1891 to 1895, it was shown that the average difference
etween these two classes of cotton was 16·24 per cent., and, as a rule, that
e widest percentage of difference prevailed when cotton was at its cheapest.
he gentleman responsible for this extraordinary paper performed another
iece of manipulation, when making his comparisons of cost, by totally ignoring
e cost of laying down English yarns in Bombay and the cost of transferring
ndian cotton to England. Giving actual figures as a basis of comparison, the

Association were able to show conclusively that Indian spinners in the manufact of 20s yarns and under, had a percentage of 25½ to 28 in their favour, as compa with Lancashire, arising entirely from the respective geographical positions, while this percentage of advantage might fluctuate according to market prices fr 2 to 3 per cent., it could not beyond that ever be eliminated. Dealing with examples given in this paper of English cloths for which substitutes were said be likely to be made in India owing to the alleged protective influence of t duties, the Association were able to show, not only that the competition was in t matter of price absolutely impracticable, but that the figures given by the gentlem writing the paper were in no single instance reliable. Paper No. 3 gave a furth number of illustrations of cloths likely to be substituted for similar reasons, and these instances again, errors of computation and comparison were pointed out. paper No. 4 some importance was attached, as it dealt with drills, which afford the only one instance actually quoted by the English papers of existi competition in goods made from yarns below 20s. From figures given Manchester it was attempted to show that owing entirely to the incidence the import duties, the importations of Lancashire-made drills into India h been adversely affected by the substitution of Indian-made cloths. Wh these figures, however, were fully extended and properly examined, it beca evident that they afforded no support to the Lancashire contentions, as, in t first place, the decline in the importation of Lancashire drills had set in lo before the imposition of the cotton import duties and that the place of the Lan shire cloths had not been taken by Indian-made goods but by Continental a American cloths, mainly the latter, the average total imports of drills into In showing no serious diminution, while the total trade in grey drills was of su an insignificant character as to be, in regard to the entire cotton imports in India, quite a negligible quantity. To papers Nos. 6, 7 and 8 the Associati did not think it necessary to reply in detail; but to the objections formulat upon the supposed facts given in the previous papers—amounting to six in all the Association gave closely-reasoned replies and quoted all the available stat tics bearing on the various points raised. It is not requisite here to recapitula the whole of the points dealt with, and which the Association considers were every instance fully answered and disposed of; but it is sufficient to say that th were able to prove from published Manchester figures and Indian statistics ali that in the first place there had been no falling off on the average in the trade cotton goods and yarns between the United Kingdom and India in consequence the imposition of the import duties; that the imposition of import duties a countervailing excise had not, as alleged, been the cause of renewed prosperi in cotton spinning and weaving in India, but that the recovery from the po of previous extreme depression was a purely natural movement attributab entirely to other causes, and the recovery had been generally participated in all classes of first-class Indian securities; that any increased production in Indi mills had not gone to oust English cloths, but had been entirely absorbed b exports to the further East; and that while the papers put forward by Lancashi alleged that the entire depression in the English cotton trade was d to the competition in India, the increase of spindles throughout the wo during the four years preceding 1895 had amounted to 5,824,100 spindl of which only 376,000 were in India. After summarising the vario arguments the Association showed, as the Committee think to absolu

monstration, that no new difference had been imported into the relative st of English and Indian cotton goods by the amount and method of xation, and no difference therefore had been created in favouring one in- stry against the other. They, however, admitted the apparent inequalities the mode of levying the duties that might give rise to the belief that the spective industries were being unequally treated, and suggested as a means removing this apparent inequality of treatment the exemption from duty all imported yarns of 20s and under and goods made from such yarns, d further stated that they saw no serious objection to the imposition of an cise on the market value of all Indian cloths made from over 20s instead as hitherto on the yarns only in that cloth. Unfortunately, and as your mmittee still consider to think unwisely, before the receipt of this represen- tion the Government of India had already decided upon fresh legislation, pealing all taxation on cotton yarns whether Indian-made or imported, and posing a 3½ per cent. import duty on imported cotton goods of all qualities d an excise of 3½ per cent. on all Indian-made cloths of whatever grade. me suspicion of the intentions of Government had begun to be entertained fore the Bills were actually introduced into the Legislative Council, and in ew of this an urgent private meeting of the representatives of almost all e leading weaving mills was held under the presidency of Sir Dinshaw aneckjee Petit, when it was unanimously resolved to send the following legram to the Government of India, under date of 21st January :— Rumour widely current that Government of India intends introducing Bill xt Thursday to amend Excise Duties Act, whereby all cloths over and der 20s are to be excised. Rumour viewed with the greatest alarm. n behalf all weaving mill-owners we respectfully beg to protest against posed measure if rumour be correct. Proposed legislation calculated to flict great injustice on weaving mills and do serious financial injury to ir interests, apart from worse economic results to the country at large. e respectfully pray that reasonable opportunity be allowed to us to learn thentically the exact intentions of Government and submit our represen- tion thereon before legislation is finally determined upon. The matter has en represented to the Millowners' Association, who have it under consider- on, and will probably address Government officially thereon to-morrow or the xt day."

The Committee of the Association having been asked to support this legram, despatched the following message to the Department of Finance d Commerce the following day :—" The Association, having had under nsideration urgent representations received from all the weaving mills in mbay, would desire respectfully to endorse and approve the telegram spatched by them through Sir Dinshaw Maneckjee Petit yesterday, and uld further beg leave to emphasise the objections urged in paragraph nety-three of the Association's letter of 7th January against an amendment of e Cotton Duties Act and Import Tariff Act on the lines therein referred to.'

Immediately after the despatch of the above message, Bills to give ect to the beforementioned changes were introduced in the Imperial Legis- ive Council, copies being, at the same time handed to the Association

and other representative bodies in India for any remarks they might wish
offer. As Government called for an immediate reply and allowed the Associ
tion the free use of the wires, the Committee, after having convened a speci
meeting and considered the proposed measures, decided on telegraphing
Government that "The Millowners' Association view with strong disfavour and b
respectfully to submit a most emphatic protest against the proposed amendme
of the Cotton Duties and Import Tariff Acts. The measures as now proposed simp
amount to handing over the entire improvement in the finances of the country
reduction of duties levied on Manchester goods at the expense of the other moie
of the import trade and the cotton industry of India. The proposed alteratio
will result in reducing the duty on imported cotton goods from 125 to 88 lakh
while the excise will be increased from 7 to 17½ lakhs, showing that, whereas t
import duty on English goods is being reduced by 30 per cent., the excise
Indian manufactures is being increased by 150 per cent. Millowners beg th
the suggestion to excise only cloths made from yarns above 20s and exem
yarns below and goods made from same be again considered. T
difficulty in the way of discriminating counts of yarns in cloth is undu
magnified, and this Association is prepared to demonstrate the practic
bility of the suggestion discussed in para. 91 of letter of 7th Januar
The Association has always been and is anxious to remedy any re
injustice from which Lancashire manufacturers or spinners may suffer, b
they must protest against any means being adopted to that end which mu
injuriously affect and repress the weaving industry of India." In reply
this, the Government of India telegraphed that "The question to be consider
is not only the difficulty in discriminating counts, but the allegation that t
exemption of low count goods from all duty gives these goods a comparati
advantage in the market which tends to divert existing trade from Manchest
finer goods to Indian coarser goods ; see page 3 of Sir James Westland
speech beginning 'They claim also'; see also top of page 9. Government would
obliged if the Millowners' Association would communicate their views on this point
and a further message from Government stated that "The 17½ lakhs mentione
in your telegram of yesterday is apparently a mistake. We calculate the amou
to be 12 lakhs at most." A special meeting of the Committee having been he
to consider these messages, it was felt that, as the points raised had alread
been so fully met in the Association's letter of 7th January, the Committe
were unable to make their arguments clearer by wire. With the view, however,
placing every item of information at the disposal of Government, it was decide
to depute the Hon'ble Mr. N. N. Wadia, C.I.E., and Mr. Jamsetjee N. Tat
members of the Association, and Mr. John Marshall, Secretary of the Associatio
to proceed to Calcutta and there, on behalf of the Association, place at t
disposal of Government all and any information which Government might desir
These gentlemen accordingly left Bombay on the 25th January, and on the 28t
idem they had a long interview with Sir James Westland, when the Hon'b
Mr. Playfair was also present. The result of the conference was telegraphe
to the Association by Mr. Marshall as follows:—"While admitting, after a
examination of our figures, that the effect of the Bills would be to reduce taxatio
on imported goods from 139 to 87½ lakhs, while increasing taxation on India
manufactures from 7 to 18 lakhs of rupees, Sir James declared that the princip

Bill to levy taxation on all imported and all Indian goods alike irrespective ty or counts of yarn was not open to discussion, but that we could submit orial to the Legislative Council, whose meeting stands adjourned till ay ; that the meeting of the Select Committee would be held on Thursday, at h the deputation could be present. With reference to stocks of cloth on hand yarns under process of weaving, they will now be exempted from duty under new Act, if stock taken on Sunday and communicated to Collector. Preparing morial in anticipation of your sanction on previous lines. Wire any ggestions. If Bills passed, limit of thirties in schedule will be abolished and obably mill goods assessed on tariff valuations, imported *ad valorem*."

In reply to the above message the Committee informed Mr. Marshall by egraph that they had no objection to his preparing and presenting a fur- r memorial on previous lines, but, in view of Sir James Westland's statement t the principle of the Bill to levy taxation on all imported and all Indian goods ke was not open to discussion, they failed to see the use of making further sug- stions. A further representation was, however, drawn up by the Secretary d submitted to the Legislative Department on 29th January, pointing out the ious objections that, in the opinion of the Association, existed against the Bills ng passed in the form then drawn up. In this memorial Mr. Marshall showed t, according to Her Majesty's Secretary of State's instructions and the Govern- nt of India's own formal undertaking, the sanction of an imposition of an import ty on cotton goods originally was on the definite understanding that the Govern- nt of India undertook to deprive it of a protective character by imposing an ivalent duty on similar goods manufactured in India to the extent to which these ered into direct competition with goods imported from the United King- n. On this basis the Government had introduced legislation regarding cotton ies, and the Association and all interested in the industry had accepted h legislation and accorded it their loyal support. But the new measures re in direct defiance of these conditions and instead of the direct com- ition, which was only to be considered as affording protection, contemplated possibilities of substitution to the full extent of the extravagant statements of Lancashire representatives. The result of the Bills, if carried into law, would to reduce the taxation on imported goods by 51½ lakhs, at the same time reasing the excise on Indian-made goods by 11 lakhs. On behalf of the sociation the Secretary contended that, if the financial position of the country tified a reduction in taxation of 50 lakhs, that reduction—provided the import ies were the first to go—should be spread equally over all imports and not cially given for the benefit of Lancashire interests alone; but, as the Associa- n showed from its own figures and from the deliberate statements of the ance Minister to the Government of India himself that, while the concession le by the proposed Bills to Lancashire interests amounted in the aggregate 62½ lakhs, the possible extent of the protection involved by the then existing could not possibly exceed Rs. 80,000. The fact was further emphasised that reduction in the import duties meant in effect lightening by 51½ lakhs the ation collected on the finer goods worn by the richer classes, while the ancement of the excise increased by 11 lakhs the taxation borne by the y poorest of the community—principles directly adverse to those consistently ocated formerly by the Government of India itself. The memorial further

pointed out that the proposed measures met with the opposition of representative commercial bodies throughout the country, and expres hope that, in the face of such a consensus of independent opinion, Gov would see fit to modify the principles of the Bill. At a subsequent meeting Legislative Council, however, the Bills, with slight modifications, were pa into law, the import tariff being placed on an *ad valorem* basis, while go made by Indian mills are assessed on tariff valuations; and copies of the A will be found in *Appendix* B.

RULES UNDER THE COTTON DUTIES ACT.

The Committee were consulted at different times during the year wi respect to the various forms and routine to be observed in connection with t working of the Act and rendered such assistance to the Collector of La Revenue, Customs and Opium as lay in their power. They were also consult with regard to the rules framed by Government under the Act, and, whe necessary, alterations or additions were suggested which were acted upon Government as far as possible. (*Appendix* C.)

FRICTION BETWEEN IMPORTERS OF MACHINERY AND THE CUSTOMS UNDER THE TARIFF ACT.

References have, from time to time, been made to the Committee duri the year by members regarding the difficulties they experience in getting machine passed by the Customs authorities, and in several instances the Committee ha helped them with advice and assistance. As, however, the Association contin to receive numerous representations in this respect, and also as to the irregu decisions given by the appraisers as to what is or is not liable to duty, and as would manifestly be of little benefit taking up individual cases with the Collec or Commissioner of Customs, the Committee have decided to deal with the questi on general grounds. With the view, therefore, of preparing a representation the subject, a circular letter was addressed at the end of the year to memb and importers of machinery generally, inviting from them general statemen of cases where either undue obstruction has been experienced, or where, in th opinion, import duty has been wrongly or irregularly assessed or claimed; a as soon as a sufficient number of replies has been received, the matter w again engage the attention of the Committee. (*Appendix* D.)

THE FACTORY ACT.

Several references have been made to the Committee during the year points connected with the working of the Factory Act. In one instanc member of the Association, whose mill is situated in the mofussil, addressed t Committee with respect to an order which he had received from the Dep Commissioner requiring the Agents to protect the vertical strap connected w their blow-room, in order to minimize the danger of accident. In view of t fact that the Inspector of Factories in Bombay had not insisted upon any su protection, the Committee did not think that the Deputy Commissioner of district in question was right in demanding the suggested fencing, their opini being that the proposed protection would be a source of danger rather than safety to the workmen. They accordingly communicated this opinion to

mber who had addressed them, adding that they believed no such protection as required in England, where the fencing in and protection of machinery was horoughly understood.

On 2nd May 1895 the Association received, through the Chief Inspector Factories, copy of a notification of the Bombay Government regarding an dition to rule 9 of the rules under the Factories Act, reading :—" And no er of a factory shall cause or suffer any rubbish, filth or débris to be ulated or to remain on any premises under his control, of such a nature such a position as that effluvia therefrom can arise within such factory." Committee having in due course considered this rule did not see anything ject to in it, and it was, therefore, merely reprinted and circulated for the mation of members of the Association. They also gave consideration to raft rule framed by Government to be added as Rule No. 21 to the body of s made under the Indian Factories Act, requiring every occupier of a factory keep a register consisting of a bound book, each page of which shall be mbered in consecutive order, and shall contain a foil, a duplicate foil and a nterfoil in the form prescribed ; but in this case also the proposed addition led for no criticism from the Association.

On 17th May the Association was addressed by the Secretary to the vernment of Bombay, General Department, forwarding copy of a letter from Government of India, and of its accompaniments, and requesting to be oured with the early opinion of the Association as to whether there was any essity for amending the law so as to reduce the hours during which chinery upon which women and children were employed might be wrought factories in India, and whether there was any ground for believing that the sent system of inspection of factories was inadequate and unsystematic. The stion arose out of certain resolutions passed at a meeting of the Dundee amber of Commerce, which, for facility of reference, are quoted below :—

"The Chamber desires to draw the attention of the Secretary of State for India,—

(1) "To the injustice of the competition with the home textile industries permitted by the laxity of the Indian Factory Act, as regards the long hours during which machinery operated by women, young persons, and children may be wrought, 22 hours by women and young persons, and 15 hours by children, as against 10 hours at home.

(2) " To the want of adequate and systematic inspection by officials trained and appointed to the work as required in the United Kingdom, and whether even, if such inspectors were set apart for this work, it would be possible to prevent the intentions of the Legislature, as regards the working hours of women and children, being exceeded where the shift system is in operation.

(3) " Whether the evils naturally incident to, and experienced in, this country from the employment of women and young persons

during long hours and all night, has been sufficiently consid
in permitting, under the provisions of the shift system, a n
industry so to develop itself.

"On these grounds the Chamber submits that factories conducte
by subjects of the Crown, and equally under the control
Parliament whether in India or at home, should be subject
similar conditions. Particularly that they should not be al
to employ women, young persons, or children before 6
in the morning, or after 7 o'clock at night."

These resolutions were communicated by the Dundee Chamb
Her Majesty's Secretary of State for India, with a request that steps
be taken to remove the injustice complained of, and to assimilate the provi
of the Act regulating factories in India to those of the Factory Act in the Un
Kingdom, especially with regard to working hours and inspection.

After careful consideration of the papers, the Committee addre
Government, expressing the regret with which they observed that an impor
commercial body like the Dundee Chamber of Commerce should have pas
the resolutions in question without apparently taking any steps to verify t
information or obtain more reliable data regarding the subject they were
cussing. Had they done so, they would have ascertained that, by the In
Factory Act of 1st April 1891, no woman was allowed to be employed be
5 o'clock in the morning or after 8 o'clock in the evening in any factory
which a system of employment in shifts or sets approved by the l
inspector was not in force, and that no woman should be employed in
factory in any one day for more than eleven hours; further, that one-and-a-
hour's rest should be allowed to women during the day actually emplo
for eleven hours, and that, under the same Act. no child was permitted
be employed in any factory before 5 o'clock in the morning or after 8 o'cl
in the evening, at the same time no child being permitted to be actu
employed in any factory for more than seven hours in any one day.
Committee pointed out that, as none of the textile factories in the Bom
Presidency were worked in shifts, they were only open for work i
sunrise to sunset, and that in the case of women the hours were univers
laid down so that they should not work in excess of the time prescribed
the Act. As a matter of fact, however, by far the largest number of wor
employed in cotton factories were employed in the reeling department o
where they were seldom called upon to work more than eight hours a day;
indeed, that time might be called about the average period of employment d
for women. With respect to children, the Committee stated that the requirem
of the Act were strictly enforced, and that no cases had occurred within t
knowledge where any complaint in respect of the employment of either wom
or children had been lodged by inspector since the Act came into operati
With regard to the inspection of factories by Government officials acting
Factory Inspectors, the Committee informed Government that they could, of t
own knowledge, testify to the fact that the inspection was not only careful
systematic but effectual, the slightest infringement of the Act on the p
of millowners or agents, whether willingly or unwillingly, being immedia

noticed and a rectification called for, while an important point in favour of the careful and systematic inspection of factories in Bombay was that the mills were all situated within a very short radius, permitting of their being easily and repeatedly inspected, and that, as they mostly stood clear from houses or habitation, their surroundings and style of working were much more easily watched and inspected than in England. (*Appendix* **E.**)

VENTILATION OF COTTON MILLS.

This important question has again been before the Association during the nd on 5th April the Committee received a lengthy communication from the tor of Land Revenue, Customs and Opium, Bombay, accompanied by a report up by Surgeon-Lt.-Colonel Waters, Joint Medical Inspector, on the subject. eful consideration of the matter, however, led the Committee to the conclu- that the cotton spinning and weaving mills in Bombay, as a whole, fairly ed all the requirements of good ventilation. But, with the view of meeting rnment as far as possible, the Committee suggested to the Collector that the question could be much better dealt with if he, in conjunction with the Medical Inspector and the Chief Inspector of Factories, would receive deputation from the Bombay Millowners' Association for the purpose of dis- ussing the subject, and, if possible, arriving at a satisfactory decision thereon. he matter, the Committee pointed out, was a wide one admitting of considerable gument from both sides, and even in England it was apparent, from the recent ports of the discussion on the Factories' Act, that considerable differences of inion still prevailed. The Collector having consented to receive a deputation om the Association, the Chairman, Mr. D. E. Wacha, Mr. C. N. Wadia and e Secretary, waited on him on 27th June 1895, there being also present Surgeon- t.-Colonel G. Waters, Mr. A. M. T. Jackson, Chief Inspector of Factories, nd Mr. A. Shore, Inspector of Factories. The proposed schemes for the venti- tion of factories were discussed at some length, and as the outcome of the dis- ussion it was mutually agreed between the representatives of the Association d the Collector that the Inspector should jointly select a room—for choice the le spinning-room of a three or four-storied mill—in which the experiment uld be tried of inserting venetians instead of the panes of glass in the lower l upper parts of the mill windows in the manner proposed in Mr. Shore's ort, with the view of testing its effect upon the atmosphere of the room. bsequently, in accordance with a suggestion made by the Chief Inspector of tories that the experiments referred to should be made in the mule room of of the following mills—namely, the Khatau Makanjee, Western India, ser-i-Hind, Hindustan, Jivraj Baloo or Alliance—and that the venetians uld be inserted in the windows so as to allow free communication with the mosphere outside the mill, but not so as to interfere with the process of manu- acture, the Committee addressed the Agents of these Companies, with the iew of ascertaining whether they would favour the Association by allowing the xperiments to be conducted at their respective concerns. Out of the six com- anies addressed, the Khatau Makanjee Spinning and Weaving Company, imited, was the only one that intimated its willingness to the experiments eing carried out at its mill. Intimation to this effect was accordingly given o the Chief Inspector of Factories, but the result of the experiment had not been otified to the Association up to the time of writing this report. (*Appendix* **F.**)

INCREASE OF HALALCORE TAX ON MILLS.

The Committee have again had this question almost continuously before them during the year, but they regret to say that up to the time of compiling this report no definite arrangement had been arrived at between the Association and the Bombay Municipality. Having obtained counsel's opinion on the subject, the Committee again addressed the Municipal Commissioner, and with a view to coming to a final settlement of the matter they suggested that he should rec deputation from the Association, by which means the points at issue co better discussed than by correspondence. In the meantime a member proposed deputation, the Hon'ble Mr. N. N. Wadia, C.I.E., had a private view with the Municipal Commissioner, from which it appeared th Municipality would agree to a compromise on the basis of a charge per hea that that official was not prepared to say at the moment that he would 12 annas per head per annum, which the deputation was authorised b general Committee to suggest, as a fair and equitable settlement of the question. Mr. Snow, however, suggested that, prior to meeting the me of the deputation, the Association should address him by letter stating they were prepared to offer, and that he would give the matter his best consi eration. Accordingly on 8th November 1895 the Committee submitted the bas of assessment for halalcore services rendered to the mills in Bombay which th considered would fully comply with the requirements of the law and amply cov the charges incurred by the Municipality on the one hand, while it would ensu an equitable incidence of the cess on the different mills in proportion to t services actually rendered on the other. The Committee contended that neith the former mode of assessment nor the enhanced rates which it was sought enforce adequately fulfilled these conditions. By the former, while the aggrega amount collected bore a closer approximation to the sum which the Committ thought the Municipality were by law entitled to exact, it was unequ in its apportionment and did not fall fairly on the different mills in relati to the work done, whereas the new assessment now demanded was not o open to this objection, but was also in excess of the rate the Municipa were legally empowered to claim and largely in excess of the charge le on other properties liable to halalcore tax in the city. A careful considera of section 140 (*b*), in conjunction with section 172 of the Act, led the Commi of the Association to the conclusion—and they were advised by counsel to same effect—that it was not competent for the Commissioner to fix a halalcor exceeding the maximum laid down in the Act—3 per cent. on rateable val and though it did not lie with the owner of the premises to claim assessm under the special tax but with the Commissioner to impose it when he thou fit, he was not at liberty to exceed the maximum of 3 per cent. on the rateal value. Having regard, therefore, to the various conditions with which the asse ment ought to comply, namely, (1) that it should fairly cover the charges inc red by the Municipality in performing the service; (2) that it should be in a ordance with the maximum laid down by the Act; (3) that it should fall re tively on the respective mills in proportion to the service rendered, the Committ submitted that the only first method of levying the tax to all concerned was fix a charge per head on the hands employed at each mill and that charg they considered, should not exceed 12 annas per head of hands employe

the purpose of showing that this tax would amply cover all costs of the ice incurred by the Municipality, the Committee submitted a note drawn y the Hon'ble Mr. N. N. Wadia, C.I.E., working out the excreta at 1·125 lbs. head in twelve hours, an estimate which was verified by the basket experi- t made by a representative of the Health Department and a representative of Association, Mr. John Wallace, C. E., on the 20th and 25th March 1895, when mean of three selected mills was found to be 1·33 lbs. This statement ved that the cost for maintenance, interest, &c., was Rs. 698·44 per cart per m, that though the cost of feed, &c., was taken for 365 days as the bullocks men have to be maintained whether their services were required or not, the ce days were taken at 300 per annum in arriving at the cost which ed out at annas 3·1 per head per annum. That the charge of 12 annas per per annum would be more than equal to the maximum of 3 per cent. as down by the Act was further apparent from the statement which was also nded showing how the amount of tax if levied on the various mills at 3 per would stand in comparison. From this it was apparent that the rateable of the mills in Bombay was Rs. 12,92,728, on which 3 per cent. gave 8,781, while the estimated number of hands employed was 68,479 which at nnas per head would yield the Municipality Rs. 51,359. As against this u the Committee pointed out that the rateable value of all the properties in the was Rs. 2,64,00,000 which, after deducting 10 per cent., left a net assessable of Rs. 2,38,00,000 on which the Municipality realised a halalcore charge s. 6,32,100, or equal to only 2·65 per cent. The Committee felt confident that nparison of these figures would render it apparent that their proposed assess- of 12 annas per head of hands employed was a most liberal figure, as when s considered that the actual cost of the removal and transport of the excreta o Municipality was only annas 3·1 per head, a sufficient margin was left nly for the use of the Municipal drains and sewers but a handsome surplus dition. For the purposes of assessment, the Committee pointed out that the ber of hands employed at each mill could be easily and certainly ascertained the daily register which was kept under the Factories' Act by each mill rately, and the average for which bills would have to be prepared for each nonths could be readily computed therefrom. The Committee further sub- d that all mills should be charged the same rate per head of hands employed her connected with drains or not, a separate metre being fixed near the ts of the mills served by drains to ascertain the quantity of water used for ing purposes, the cost of which should be credited in the water rate bill.

The Municipal Commissioner's reply to the above representation did not to hand till this report was in course of preparation ; but, as he does not t the rate of 12 annas per head suggested by the Association, it has been ed, and the Commissioner has agreed, that a deputation from the Committee ld wait on him to further discuss the matter and, if possible, arrive at a factory settlement. (*Appendix* **G.**)

EXPERIMENTS WITH BELT-SHIPPERS.

The Chief Inspector of Factories addressed the Committee in October last the view of ascertaining whether experiments had ever been made by the ciation with belt-shippers in order to ascertain how they were adapted for urpose of replacing belts on moving pulleys without danger to the workmen oyed in the process, the question having arisen in connection with a sugges-

tion made to him that an additional safeguard would be found in the genera
of belt-shippers, and so minimize the danger of accidents in replacing belts.

The information at the disposal of the Committee went to show
belt-shippers had been tried in Bombay some years ago, but with most un
factory results; and in conveying this information to the Chief Inspect
Factories, they added that, instead of decreasing the danger to workmen,
machines increased it, and, so far as they were aware, no desirable machi
the purpose had yet been invented. (*Appendix* **H.**)

SMALL CAUSE COURT ORDERS OF ATTACHMENT ON WAGE OF MILL HANDS.

Several mill agents and owners—members of the Association—calle
attention of the Committee during the year to the trouble and inconvenience c
to them by numerous orders of attachment by the Court of Small Causes on w
of operatives which were served on them from time to time and asked that
action might be taken by the Association in the matter as would put a stop
inconvenience complained of. Accordingly, in a special case brought
notice of the Committee by the Bombay United Spinning and Weaving Com
Limited, on 26th March 1895, Messrs. Craigie, Lynch and Owen, the As
tion's solicitors, were instructed to, and did appear in Court and succeed
obtaining a cancelment of the order. As this, however, only settled the i
dual case, a petition to the Chief Judge and Judges of the Court of Small C
on behalf of the Association was drawn up by Messrs. Craigie, Lynch and
setting forth the objections attending the granting and service of these o
and this was duly submitted. No special reply, however, was vouchsafed
petition, but on a further case of an order being served on the Bombay U
Spinning and Weaving Company, Limited, being brought to the notice
Committee, the Association's solicitors were again instructed to appear in
and in the course of the hearing it was elicited from the Judge that, as a re
a consideration of the petition presented by the Association, it had been d
that, while there was no alternative but to issue these orders, it was not nece
for the managers of mills to attend the Court in cases where the earnin
labourers did not exceed rupees twenty, and that it would be sufficient if, in
of attending the Court, they wrote to the Clerk of the Court issuing the
stating the facts of the case, in which case the Court would act upon their l

A circular to this effect was issued to members on 10th December
and no complaints have since been made to the Committee. (*Appendix* **I.**)

ENHANCEMENT OF THE "CHAPPAI" DUTY IN THE INDORE ST

It having been brought to the notice of the Committee of the Asso
that the Government of H. H. the Holkar had raised the stamping duty (Cha
from 10 annas per cent. to Rs. 7-13 per cent.—that is, 1¼ annas per rupee—
country cloth made from yarn of 20s count or under, the Committee, in
pliance with representations made to them by members on the subject, addr
the Agent to the Governor-General for Central India, pointing out that
enhancement would prove very detrimental to the interests of millowners in
bay and the Presidency who send their goods for sale in His Highness' terri
and they accordingly expressed the hope that he would bring the ma
the notice of His Highness' Government with the object of getting the

duced to its former level. The Association's letter was in due course placed before is Highness' Minister by the Agent to the Governor-General, and in the reply ceived from the former it was stated that the measure was an experimental one r one year only, commencing from 15th June 1895, and that at the end of e year the Durbar would see whether it would be expedient, in the interests f the State, to continue it any longer on considering the state of trade, the profit he cotton mill would derive, and the loss the Sayar Department would suffer in heir revenue during the year.

The Committee, not being satisfied with this explanation, decided to ddress the Government of India in the matter, and they accordingly did is, through the local Government, on 12th December 1895. They inted out that this "Chappai" was not levied for any specific purpose or e performed by the State, nor was it, so far as the Association could ain, called for by the position of the State's finances, but was purely an rt duty imposed for the purpose of protecting and enhancing the profits ed from the cotton mills at Indore belonging to H. H. the Maharaja kar. Indeed, it was practically admitted to be so in almost as many words he letter from the State Minister, and no other reason or excuse was advanced justification of the imposition, which was moreover restricted to ntry-made cloths, the Maharaja's mill being unable to produce goods of the r qualities which would compete with imported foreign manufactures. The mittee of the Association could not conceive that the Government of India d view the infliction of such a tax with indifference, and in bringing the r to their notice, they expressed the hope that His Excellency overnor-General in Council would cause such representations to be made Indore State as would lead to its removal.

Since the close of the Association's official year, and after this report was lly in print, a reply has been received from the Government of Bombay effect that the Government of India had decided that there was nothing e Maharaja's engagements with the British Government to prevent him levying import duty on cotton goods imported into the Indore territory. rnment then go on to say that the Association would no doubt observe he Cotton Duties Act gave power to the Government of India to levy a of exactly the same kind, though not so large in amount ($3\frac{1}{2}$ per cent. as ared with $7\frac{3}{16}$ per cent.), on cotton goods imported from the territories of e into British India, and that the Governor General in Council would enquiries to be made into the facts of the case with the view to deter- ng whether the provisions of the law could be put into operation.

better instance of the inequitable working of the new Act, in so far as ds the exemption it bestows upon mills in Native States, could not possibly dduced. On imports of Indian-made goods Native States are at liberty rently to charge any duty they may deem fit to impose, while the limit taliation as regards the productions of Native States into British territory he equivalent of the excise fixed by the Cotton Duties Act, at the present ent $3\frac{1}{2}$ per cent. Seeing that the looms in operation outside of British India gate 2,541 out of an entire total of 35,338 in all India, or, in other words, he productive power in Native States is equivalent to about $7\frac{3}{4}$ per cent. of eaving power of British India, the element of protection extended by the f an excise on the productions of British India is by no means an insignifi-

cant item, and the inducement to increase weaving outside of British territory distinctly serious. (*Appendix* **J.**)

ASSESSMENT OF INCOME-TAX ON THE PROFITS OF MILL COMPANIES.

A reference was made to the Committee during the year by the Secr tary and Manager of the Hingunghat Mill Company, Limited, with the view obtaining their opinion regarding the assessment made by Government on accou of income-tax on the profits of the Company for the year 1894. From the corr spondence submitted, the Deputy Commissioner of Wurdha apparently based th assessment on the following grounds :—The profit of 1894, after allowing for th loss in oil mill working, came to Rs. 17,830-6-1. The Company urged that th were not liable to income-tax, because 5 per cent. on the cost of mach (Rs. 7,10,754) came to Rs. 37,000, or considerably more than the profits said. The Deputy Commissioner did not find that those profits had been to the depreciation fund ; on the contrary, the entire sum claimed on acco wear and tear of machinery, namely, Rs. 37,000, had been made up from Reserve Fund. He admitted that, for 1892, the Company was allowed a Rs. 37,000 for deterioration, in spite of the fact that it actually transferred the profit and loss account to the depreciation fund Rs. 5,000 only ; but the Deputy Commissioner pointed out, was not in accordance with the pra followed in Bombay where no deduction was ever allowed at a higher than that set apart by the Company. In the case under notice no ded whatever had been made by the Company from the profit and loss accou he considered that it should pay income-tax on Rs. 17,830 (the amount re able being Rs. 464-5-2), adding that 5 per cent. was the maximum rate at depreciation allowance on account of plant and machinery could be passe that in future the Company would be required to justify the adoption of th

The matter having received the careful consideration of the Com they gave it as their opinion that the contention of the Deputy Commis was correct and that his ruling was in accordance with the practice follo Bombay, which was not to allow any deduction except on sums actually set for depreciation, and then only up to 5 per cent. on the value of mach The Committee, accordingly, advised the Hingunghat Mill Company, Limi pay the amount demanded, as the claim was in accordance with what ha accepted by the mills in Bombay.

In another instance in which the Committee were addressed Ripon Manufacturing Company, Limited, Bombay, calling attention to the n in which income-tax was collected in Bombay in respect of mills, the Com referred the Agents to the Notification of Government laying down the which the Collector of Income-tax had to assess mill companies, which emb the points to which the Company called attention. (*Appendix* **K.**)

PROPOSED LEGISLATION TO PREVENT FRAUDS IN THE COTTON TRADE.

The views of the Bombay Government, in connection with c measures suggested in 1891 by the Hon'ble Mr. H. E. M. James, I.C.S the prevention of frauds in the cotton trade and of the deterioration of grown in the Bombay Presidency, were published during the year in th of a lengthy despatch addressed to Her Majesty's Secretary of State for

ier careful investigation Government were of opinion that most of the pro sals advocated by Mr. James were either undesirable or unlikely to lead to ults which would justify the expenditure the adoption of them would involve. ey considered that competition and a prudent regard for their own interests on part of all engaged in the production of, and trade in, cotton would do more ards the utilization of the land to the best advantage than any aid from vernment, and that no action need be taken by Government in the matter ond rendering such assistance, advice and information as the Agricultural partment, as at present constituted, could furnish.

Subsequently, the Association was favoured with copy of a despatch m Her Majesty's Secretary of State agreeing with the views expressed by the y Government on the subject. (*Appendix* **L.**)

BOMBAY YARN IN THE PROVINCE OF KWANG-TUNG.

Through the courtesy of the Bombay Chamber of Commerce, the Committee supplied with an interesting report, received by that body from Her sty's Consulate at Canton, regarding the chief use made of Bombay yarn in Province of Kwang-tung. From this document it appeared that the total im- of Indian yarn into Kwang-tung through the Imperial Maritime Customs ged nearly 100,000 bales. Of this amount some 30,000 bales were trans- to Yünnan and other provinces, leaving about 70,000 bales as the consump- the Province of Kwang-tung. In the City of Canton, as elsewhere in g-tung, there were large numbers of hand-looms which made from No. 20s he cloth of which a sample was forwarded with the report. One bale made ces of 148 English feet in length by 15½ inches in breadth, and a piece was tail in the streets at Mexican dollars $2\frac{10}{100}$. The looms were not in factories ew in a shop; they were worked by boys who were paid $\$1\frac{50}{100}$ a month eir food. Each boy could weave some 55 feet of cloth in a day. The was not dealt in wholesale, but each shop sold its daily output at once. yarn imported through the Imperial Maritime Customs paid a duty of bale, and also a lekin tax, amounting for Canton City to $\$\frac{10}{100}$ per bale or the rest of the province to $3 per bale.

The above information was in due course circulated to members of the ation, together with the sample of cloth referred to.

CHANGES OF COMMITTEE.

Mr. C. Douglas, a member of the Committee of the Association, having d office during the year on proceeding to Europe, Mr. F. C. Macrae was nted in his place. Mr. Bomanjee Dinshaw Petit also joined as a member the year.

DEATH OF MR. FRAMJEE DINSHAW PETIT.

The Committee record with much regret the death of their colleague, Mr. jee Dinshaw Petit, which occurred on 8th August 1895. At the meeting of Committee, held on 20th idem, the following resolution was passed and unicated to the deceased's relatives :—

"The Committee of the Bombay Millowners' Association desire to place cord the sad loss which the Association has suffered by the death, on the

8th August 1895, of Mr. Framjee Dinshaw Petit, who was connected with t
Association as Deputy Chairman and member of the Committee for nearly t
and-a-half years ; and to express their sympathy with the members of his fam
in their bereavement. Copy of this resolution to be forwarded to Sir Dinsh
Maneckjee Petit, Bart., and to the widow of the deceased gentleman."

ELECTION OF NEW MEMBERS.

On 31st December 1895 the total number of members was 82 as agan
80 in the preceding twelve months, the following Companies having joined in t
interval :—

Damodar Lakhmidas Mills Company, Limited.
Hope Mills, Limited.

VICTORIA JUBILEE TECHNICAL INSTITUTE.

The annual donation of Rs. 2,000 to the funds of the Victoria Ju
Technical Institute for the year 1895-96 was paid to the Honorary Secretary of
body by the Association in the usual way, and the contribution for the follo
year will be made over on the same being sanctioned by the members a
next General Meeting.

Mr. Framjee Dinshaw Petit, who represented the Association at the B
of the Victroia Jubilee Technical Institute, having died during the year, the
mittee nominated Mr. Bomanjee Dinshaw Petit to fill the vacancy, and
gentleman was duly appointed by the governing body of the Institute.

REGISTRATION OF TRADE-MARKS.

The scheme for the registration of trade-marks, organised by the As
tion some time ago, continues to work well, a large number of tickets having
received from members during the year for registration under the rules fr
by the Committee. Where no objection was recorded by members to any
cular ticket, it was placed on the register kept for the purpose ; and in inst
where infringement was pointed out, the ticket complained of was withdrawn,
in other more important cases the disputes were amicably settled throug
intermediary of the Association without recourse to the law courts.

PROGRESS OF COTTON SPINNING AND WEAVING MILLS IN IN

The total number of mills in all India on 30th June 1895, according
Association's last published return, was 148 against 142 in the preceding t
months, the additions being three mills in the Bombay Presidency, one i
Punjab, and two in Pondicherry. In Bombay itself, while the total numb
mills remained as on 30th June 1894, there was an increase in spindles t
extent of 96,518, the figures being 2,123,892 in 1895 as against 2,027,374 i
previous year. There was also an addition to the looms at work, the numb
30th June 1895 being 20,217 as compared with 18,265 in 1894. Subjo
are the figures for all India :—

	No. of Mills.	Spindles.	Looms.	Hands employed daily.
1894	... 142	3,649,736	31,154	130,461
1895	... 148	3,809,929	35,338	138,669

The consumption of cotton in the whole of India was 1,341,714 bales against 1,222,508 bales in 1894, the proportion for Bombay itself being 815,394 bales in 1895 as compared with 730,656 in the previous year.

The following statement shows what the increase of spindles has been during the four years preceding 1895 all over the world, from which it will be seen that during that period there was a total increase of 5,824,100 spindles, of which India contributed 376,000 :—

	India.	U. K.	America.	Continent.	Japan.	China.	Total.
1891 ...	78,000	1,000,000	235,000	575,000	76,000	.....	1,964,000
1892 ...	50,000	600,000	560,000	370,000	31,300	.....	1,611,300
1893 ...	174,000	.....	350,000	445,000	.....	99,700	1,068,700
1894 ...	74,000	.....	150,000	500,000	278,200	177,900	1,180,100
Total ...	376,000	1,600,000	1,295,000	1,890,000	385,500	277,600	5,824,100

STOCKS OF COTTON IN BOMBAY.

With the view of ascertaining the stocks of cotton held by the mills in Bombay on 30th June 1895, the Secretary addressed the usual circular to the Agents and owners of all cotton spinning and weaving mills, asking them for information in respect of each individual concern. With the exception of Messrs. Sassoon & Co.'s three mills—figures respecting which that firm declined to supply—the stocks amounted to 106,358 candies, and this information was accordingly conveyed to members in the usual way.

BERLIN INDUSTRIAL EXHIBITION.

Papers regarding the above exhibition, which is to be held in 1896, were received by the Association from the Acting Imperial German Consul, Bombay; the Committee did not think it necessary to take any special action regarding them beyond circulating the papers for the information of members.

THE BOMBAY BOILER INSPECTION ACT.

In the appendix will be found a new set of rules framed by the Bombay Government under the above Act, which, having been examined at the time of publication, did not call for any criticism from the Committee. (*Appendix* **M.**)

HOLIDAYS FOR 1895.

In accordance with the practice observed in previous years, the Committee, on being furnished by a member of their body with information regarding the holidays to be observed by the cotton spinning and weaving mills during the year 1895, had lists of same printed and circulated for the information of the Mill and owners.

STATISTICS.

In the Appendix will be found the usual comparative statements of the imports and exports of piece-goods and yarns for a number of years past, as also the usual statement, made up to 30th June 1895, showing the cotton spinning and weaving mills working and in course of erection in India. The members of the Association have been regularly supplied with the detailed statements of the yarns and goods issued monthly by the Committee, together with the weekly lists of quotations. (*Appendix* **N.**)

APPENDIX A.

BALANCE SHEET OF THE BOMBAY MILLOWNERS' ASSOCIATION.

From 1st January to 31st December 1895.

	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs a p
To Office rent	720 0 0		By Balance at the credit of the Association on 31st December 1894 :—		
„ Offices Salaries	2,820 0 0				
„ Printing	2,235 8 0		General Fund	22,892 12 5	
„ Advertisements	76 3 9		Travelling Agency Fund	2,893 14 0	
„ Miscellaneous expenses, Telegrams, Stationery, &c.	223 1 9				25,786 10 6
„ Association's contribution to the Chamber of Commerce Statistical Department	1,200 0 0		„ Subscriptions for the year ending 31st December 1895	11,668 10 3	
„ Law charges	989 11 0		„ Miscellaneous Receipts	190 7 0	
„ Auditor's Fee	50 0 0				
		8,314 8 6	„ Interest on Government Paper and Fixed Deposits of General Fund and Travelling Agency Fund	876 11 6	
„ Association's contribution to the Victoria Jubilee Technical Institute for 1895-96		2,000 0 0			12,735 12 9
„ Fee paid to Mr. John Wallace for his reports in connection with the disputed charges for halalcore service rendered to the Mills by the Bombay Municipality		1,000 0 0			
Balance as under :—					
Government 3½ per cent. Promissory Notes for Rs. 14,000—cost.	14,251 14 0				
Fixed Deposit with the Hongkong and Shanghai Banking Corporation for 12 months at 4½ per cent.	10,000 0 0				
Cash in the Bank of Bombay	313 2 0				
Amount due by Travelling Agency Fund Account	790 11 0				
	25,355 11 0				
Less—Amount due for wages for December and Auditor's fee.	1,204 9 3				
		24,151 1 9			
Government 3½ per cent. Promissory Notes for Rs. 3,000 of Travelling Agency Fund Account ... ... Cost	2,934 6 0				
Cash in the Bank of Bombay	913 1 11				
	3,847 7 11				
Less—Amount due to General Fund	790 11 0				
		3,056 12 11			
Total Rupees ...		38,522 7 2	Total Rupees ...		38,522 7 2

Examined and found correct

JOHN MARSHALL,

Appendix B.

Import Duties and Excise.

No. 8810 of 1895.

REVENUE DEPARTMENT.

BOMBAY CASTLE, 11*th November* 1895.

THE SECRETARY, MILLOWNERS' ASSOCIATION, BOMBAY.

R,

I am directed to forward for the information of the Association copies of a letter from Government of India No. 5185-S. R., dated 30th October 1895, and its accompaniments, o request that you will be so good as to favour Government through the Collector of Land nue, Customs and Opium, Bombay, with the opinion of the Association on the points speci- n paragraph 4 of the letter and furnish Government with its views on the question raised ragraph 5. I am also to request that the information called for by the Government of in paragraph 7 of the letter may be furnished.

I have the honour to be,

Sir,

Your most obedient Servant,

G. S. CURTIS,

Under Secretary to Government.

No. 5185-S.R.

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

THE SECRETARY TO THE GOVERNMENT OF BOMBAY,

REVENUE DEPARTMENT.

SIMLA, *the 30th October* 1895.

am directed to forward, for communication to the Bombay Chamber of Commerce and lowners' Association, copy of certain papers laid before Her Majesty's Secretary of r India, by gentlemen interested in cotton manufacture in the United Kingdom, in ey urge objections to the cotton duties levied in India, on account of their having the protecting Indian against British industry.

2. It will no doubt be remembered that sanction was given to these duties, by the ry of State, only on the condition that steps were taken to avoid any such protection, and ir Henry Fowler and the present Secretary of State have stated in Parliament that if it shown on clear evidence that those duties, as now imposed, had any protective character ainst British products, "Her Majesty's Government would, in concert with the Govern- of India, consider the matter with a view to carry out loyally the declared intention to protective injustice." It is in consequence of this pledge that the Secretary of State has ent these papers to the Government of India for consideration.

It will be seen from them that protective effect is alleged to exist mainly in the followi particulars:—

(1) That Lancashire exports to India a certain quantity of yarns of No. 20 and low counts and fabrics woven from such yarns, which pay an import duty, where the same yarns spun and fabrics woven from them in India are exempt fro excise.

(2) That in the case of woven goods made from exciseable counts of yarn the Indi manufacturers pay duty only on the grey yarn values of the goods, whereas t imported goods are weighted with duty on the value of the goods as completed

3. These inequalities were admitted by the Government of India at the time of t imposition of the duties, but the view which was taken as warranting their being left out consideration was, that India and Lancashire were practically not in competition, the fo having almost the monopoly of yarns of No. 20 and lower counts and of goods made from yarns, and the latter almost the monopoly of high-count goods. It will be observed, how that not only are these facts called in question, but the objection is taken that a stimulus wi (and is now) given to the production in India of yarns of No. 20 and under and goods w from them, by their exemption from taxation, and that these will be substituted for the ta classes of yarns and goods.

4. Although the Government of India would be glad to receive the opinions of Chamber and the Association upon any part of the question raised in these papers, there is in them—such, for example, as the statistics of cost of production—which would only a opportunity for endless discussion. In the opinion of the Government of India, no adva will be gained by discussing the relative elements that enter into the cost, excluding tax of a rupee's worth of Manchester goods as laid down in Bombay, and a rupee's worth of manufactured there. The question to be discussed is (1) whether any, and if so what, ne ference is imported into their relative cost by the amount or method of taxation, (2) wh that difference has the effect of favouring one industry as against the other, and if s whether and how that difference should be eliminated. These are the main points on whic Chamber and the Association are invited to favour the Government with their views.

5. It will be observed that in the papers laid before the Secretary of State no s tions are made for the removal of the inequalities which are alleged to exist. But it w of assistance in the consideration of the question by the Government of India if the and the Association would consider and state their views, not only on the question there is any protective effect which requires remedy, but also as to what remedies can b without disturbing the course of trade.

6. The Government of India consider it desirable that the case, as stated by the sentatives of the Lancashire industry, should be laid before the Indian Chambers Bombay Millowners' Association in as general a form as possible; but they have attention to the matters in which especially they desire to have the opinion of the C and the Association.

7. The Government of India would also desire to be favoured with information the extent to which bleached and printed goods of Indian manufacture compete with in goods.

I have the honour to be,
Sir,
Your most obedient Servant,
J. F. FINLAY,
Secretary to the Government of India.

List of Papers.

No. 1. Letter to the Secretary of State for India, dated Glasgow, the 3rd April 1895, from Messrs. William Stirling & Sons, and other firms of dyers and manufacturers.

No. 2. Statement by Mr. William Noble, Manager, Wellington Mills, Bury, Lancashire, showing how Lancashire is affected by the exemption from excise duty of cloths made from Indian yarns of No. 20.

No. 3. Examples of the protective incidence of the Indian import duty and excise as now applied to cotton piece-goods, by Mr. William Thompson, Boundary Mill, Blackburn.

No. 4. Statement by Mr. A. G. C. Harvey as to the trade between England and India in goods made from coarse yarns, with reference to the Cotton Duties Act.

No. 5. Tables by Mr. William Noble, Manager, Wellington Mills, Bury, Lancashire, comparing cost of yarn and expenses in the manufacture of certain descriptions of cloth in a Lancashire and an Indian Mill.

No. 6. Paper by Mr. Tom Garnett, President, United Cotton Manufacturers Association: "Indian Import Duties—the Law of Substitution."

No. 7. Letter to Sir H. H. Fowler, dated the 20th April 1895, and enclosures, from Mr. C. H. Hopwood.

No. 8. Statement submitted to the Secretary of State for India, dated the 9th July 1895, signed by Mr. John Whittaker, and approved by others on behalf of the cotton spinners and manufacturers of Lancashire: "The imposition of the Indian import duties on cotton goods and yarn."

PAPERS APPENDED TO LETTER NO. 5185-S.R., DATED THE 30TH OCTOBER 1895, TO THE GOVERNMENT OF———

GLASGOW, *3rd April* 1895.

beg again to express our cordial appreciation of the courtesy and consideration accorded to our deputation on the 27th ultimo, and to take advantage of the ich you then made, that we should further address you fully on the whole subject.

were kind enough to say to our deputation that you held it to be clearly proved riff does not do justice to the British manufacturer in the case of dyed yarns, com- known as 20s and lower counts, going into British Burma.

e wish again emphatically to point out that we have also a grievance in the treatment o us by the tariff in the case of dyed yarns known as 24s going into the same market. red yarns above 20s are subject to excise duty only in their grey state, whereas arns are made liable to an import duty in their dyed state. The tariff fixes the value duty is paid) of Indian grey yarns of 24s at 5½ annas per lb., whereas the value of yed yarns of the same count, as landed in Burma, is about 15 annas.

The British importer has thus to pay more than double the tax which is paid by his competitors.

The injustice in this case also to the British manufacturer is obvious.

Though it is true, as was stated, that the production at present of 24s by the Bom
mills is small, there is no doubt also that any spinner who can make 20s can also make
and that consequently, if the British manufacturer's yarns are taxed more heavily than t
of the Indian manufacturer, the result must be that the Indian manufacture of 24s will
be greatly increased, while the British will be proportionately diminished. The Burma t
in 24s would henceforth gradually gravitate into the hands of our Indian competitors, and a
serious injustice would thus be inflicted on us.

With reference to the other important matter of our exports of dyed yarns and c
to India, amounting to about 20,000,000 lbs. last year and in value to between 1,300,0
and 1,500,000*l.*, and in years of good trade to very much more, we stated that in this trade
were handicapped in our competition with Indian dyers, as the excise duty, where lev
is levied only on the grey yarn, whereas the British importer pays duty on the manufact
and dyed yarn or cloth. The British dyer is thus taxed on all his weaving and dyeing
of which one of the chief is labour, while Indian costs, in weaving factories and dye
go practically untaxed.

We are aware that all dye stuffs imported into India are subject to the import
but in almost all cases they form a very small part of the dyeing cost, and there are al
large quantities of native dye stuffs used by the Indian dyers, such as indigo, catechu, o
which entirely escape duty.

Take, for example, the case of the Turkey red 24s already referred to; the fixe
value of the grey, upon which excise duty is paid, is 5½ annas, whilst the customs duty is
upon the dyed value, which is now 15 annas. The British dyer thus pays duty on 9
from which the Indian dyer is exempted. Of this only a small proportion consists of d
amounting in value to say about two annas, of which a considerable portion is o
production, thus escaping duty. In many of the other colours, such as blue, brown,
dye stuffs are almost entirely Indian products. The other items of cost are—coal,
on cost charges, packing, freight, insurance, etc.

As all these must be included in the market value of our yarns, we are sub
direct tax on at least 8 annas from which our Indian competitors are entirely free.

Referring to coal, to which you particularly alluded when we had the honour
you, it forms a very small item in the cost of dyeing, and any coal imported into
free from duty.

In the case of dyed and printed cloths the injustice is also very great.
manufactured from 20s and under there is no duty paid by the Indian manufacturer,
he imports finer yarn, he pays only on their grey value. Take, for example, on
400 lbs. 40s imported by native manufacturers for dyeing and weaving; duty would
a value of only some 11*l.*; while the same yarn woven, dyed and printed in this co
imported into India, would pay duty on three, or four, or even five times that value,
to the amount of labour bestowed on it.

As showing the active competition of the Indian dyeing trade, we mentio
during the last few years there had been an enormous increase in the quantity of
imported into India; and we may further mention that the import of alizarine—o
principal dye stuff from Germany into India—has increased from 1,498 tons in 1889,
tons in 1893.

In this connection we mention the case of the Benzo-Purpurine colour, to wh
referred as being largely used in India, sometimes for twice dyeing. This dye stu
here 3*s.* 9*d.* per lb., but in Bombay only 2*s.* owing to some difference in connectio
the Patent Laws, and we referred to the case of our having had to prosecute
number of native dyers for having used our best tickets upon goods which they ha
with this very fugitive colour.

We believe that last year one of the dye works in Bombay dyed more yarn than works in Great Britain, and there were exported from Indian ports to Rangoon last year ut one-and-three-quarter million lbs. of dyed yarns.

In connection with your question as to the competition of our products with Indian nufacturers, we are of the opinion, which has been corroborated by those who have had g residence in the country, that many of our products come into direct competition with rics of native manufacture.

We also feel sure that a result will follow similar to that which occurred when yarn l goods of no higher numbers than 30s were admitted into India "duty free," when the orts of yarn above 32s fell from 26¼ per cent. to 18¼ per cent. of our total exports in the e years ending 1883, and when the duty was repealed, advanced again to 27 per cent. *the five years ending 1893. Indeed, from* advices *received*, we believe that this process of uting coarser yarns and cloths of Indian manufacture for the finer products of British y has already begun, and is going on to a large extent.

In conclusion, we again beg most respectfully to urge upon you the necessity of immesteps being taken for removing the injustice to which we are now subjected by the Indian t duties.

We have, etc.,

WM. STIRLING & SONS.
ARCH. ORR EWING & Co.
JOHN ORR EWING & Co.
T. P. MILLER & Co.
ALEX. REID & SONS.

SECRETARY OF STATE FOR INDIA.

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ropose to show how Lancashire is likely to be affected by counts 20s/20s yarn or excise free.

nd in the Blue Book entitled "Papers relating to the Indian Tariff Acts, 1894," practical acknowledgment that Lancashire might compete with India with Ameriat 3*d.* per lb. This price has now been reached. On the same page there is atement that Indian cotton in process of cleaning and spinning loses 23 per cent.; reases the price of net cotton to 3·89*d.* per lb. American cotton passing through rocess will lose only 10 per cent., making the cleaned price 3·33*d.*, thus showing per lb. in favour of Lancashire. Taking into account its superior spinning l longer staple, it will yield a much larger production, and hence give a further The deduction is therefore obvious, that Lancashire, with American cotton at , can spin 20s yarn or under at a less cost than the Indian spinner can spin the same Indian cotton.

erican and Indian cotton is a commodity almost hourly changing in value, and e present prices of both growths are higher than the price named, yet after the f cleaning and spinning the same into yarn, the relative cost, when finished, will be same in value. So for the purposes of working out calculations for the examples of goods, I have taken 20s yarn at 4¼*d.* per lb. as the basis for India and re alike, which was the price of yarn prevailing at the time when the question of uties was brought before your notice in the House of Commons on the 21st February

In the Blue Book just named, page 43, you will find this paragraph: "We need rry ourselves regarding small details, for it has been shown by the Bombay ners that about 25 per cent. of the cost of production in India is for stores already 5 per cent. duty." This amounts to a 1¼ per cent. tax.

This statement is an erroneous one, as is obvious to all practical men. I have c
fully examined the matter, and for a basis to arrive at an approximation have taken
actual costs of consumption of such stores as are dutiable of a mill in Lancashire of a 1,
looms for six months' working, and have added to the cost from 25 to 100 per cent. upon
respective items as advised by a gentleman who has had considerable experience
managing some of the principal mills in Bombay. I find that the exciseable stores use
a mill of the said dimensions in Bombay will amount to, say, 800*l.* in six months (which
very liberal estimate); 5 per cent. duty upon this gives 40*l.* The production of an Ind
mill engaged upon a cloth of 45-inch wide will produce 1,750,000 lbs.; therefore the
duty divided into this weight will give ·005 of a penny per lb., which you will admit
too small an appreciable charge. I further believe that the expense of manufactur
cotton cloth in India is yearly becoming a less cost, arising from the fact that it is n
practicable to control, and humidify the atmosphere in Indian weaving sheds by artifi
means, so as to bring about conditions equally as good as those prevailing in Lanc
and by this means giving longer life to perishable stores, such as pickers, l
belting, etc.

I will now submit to you three examples of cotton goods made, or that can be
by Indian and Lancashire manufacturers.

For the first example I take a cloth of 45-inch 24 yards 20s/20s counts of yarns
This will cost an Indian manufacturer to make 39·39*d.*, the cost of yarn being 7
cent. as against 28 per cent. for expenses. A similar piece of cloth made in Lanc
would cost 38·74*d.*, showing in comparison ½*d.* per piece less than in Bombay; after
the shipping charges the duty will amount to 2·17*d.* This demonstrates that
there is no difference in the costs of making cotton goods as between India and I
hence any advantage given either to one or the other must be of a protectiv
In this case the imposition of the 5 per cent. duty certainly gives the Bombay
turer an advantage over his Lancashire competitor to the full amount of the duty.

In the next example I propose showing how substitution can take p
could quote precedents innumerable where the demand has completely
through some disturbance of the usual course of trade similar to the present in
the Indian duties, notably the last time import duties were in operation. Ta
instance, goods then were admitted made of 30s yarn or under, duty free; this a
resulted in a complete change of style and character of the Lancashire goods
shipped for India, and even at the present time most goods shipped to India are
these counts of yarn and with only slight variations. These goods are still kn
market as "duty-free goods," though the name will not now be correct.

To show how substitution can be effected, I will take a piece of calico a
Lancashire shirtings. These are articles now very largely shipped to India. Its
are 35 inches, 38 yards, 16×16 threads to the quarter inch, 30s/30s yarn, 8½/9 lbs. w
cost to produce this piece is 52*d.* A pattern representing this cloth is attached to th
Particulars which I have handed to you. The Bombay manufacturer can make a p
would be of equal or more serviceable quality, of the following particulars, *viz.*,
38 yards, 14×13 threads per quarter inch, 20s/20s yarn, 10¼ lbs., at a cost of
pattern representing this I have also given to you. After adding the shipping charg
Lancashire costs, the import duty will amount to 3*d.* per piece.

You will find on examination that the Indian pattern is thicker and fuller to the f
judging from its appearance, I believe if you were buying you would yourself give pr
to the Indian substitute.

This is a clear example how the Lancashire trade will be severely injured
present differential arrangement of the Indian excise, and where the Indian manuf
certainly is given an advantage by being able to make the piece from yarns upon
he pays no excise duty.

In the next example I will endeavour to show how the Indian manufacturer can stitute the Lancashire make by using twist free from excise, and weft exciseable. At- ed to the Table of Particulars you will again find a pattern marked 3, representing a piece le as follows :—35 inches, 38 yards, 14×16 threads to the quarter inch, 20s/30s, 11 lbs. following are the details of its cost :—

	d.
Yarns	35·01
Expenses	17·50
Excise on weft only	6·85
Excise on stores	·06
	53·42

There is no doubt but this is a fair and likely example of where and how sub- n will come into operation. The cloth is still thicker and stouter to the feel, and in appearance to the Lancashire piece than the previous example. The Bombay facturer when making a similar piece will pay an excise duty amounting only to ·91 nny as against the duty paid by the Lancashire manufacturer of 3·05*d.*, showing rence of 2·14*d.* per piece, this obviously being a clear protection of this amount the Lancashire and adjoining counties' cotton trade.

The latter example shows how necessary it is that goods and yarns made in India of 20s and under should be subjected to an equivalent countervailing excise tax equal 5 per cent. charge on Lancashire imports; otherwise in its operation it must have a amaging effect upon, and will ultimately destroy a large portion of a great home y, the Lancashire cotton trade, which, with its allied and dependent trades combined, eeds in magnitude any other industry in the country.

also illustrates this fact, that even if yarn and goods made of 20s yarn and under ed into India free from duty, the same great danger of substitution would exist the Bombay manufacturers could use twists free from excise in substituting re dutiable goods.

u have admitted, and it is also admitted by the Indian Council, that these duties are to meet the deficiency of the Indian Budget. This being so, it is difficult to why such an important source of income is omitted as a countervailing excise nd goods made of 20s and under would prove to be. The natural conclusion is n its conception and in its operations the arrangement has been intended to give pure and simple ; the fact that there have been previous deficits of the Indian much larger amounts without resorting to import duties tends to confirm this

all know that for a number of years India has been exceptionally prosperous being so, surely it can well afford to pay a countervailing excise on cotton

eeing that goods made of yarns over 20s would be increased in cost, arising from ge of 5 per cent. import duty, is it not natural to suppose that goods made of elow 21s will be increased in their market value to a like amount ? This being , who will reap the advantage, the poor consumer or the manufacturer ?

think it is obvious that the difference will find its way into the manufacturers' it will certainly constitute a premium or subsidy to every mill in India. That this roving so is seen by the facts that many large contracts are now placed for new mills chinery.

I hope that I have made the following points clear :—

That Lancashire, with American cotton at about 3*d.* per lb., can produce coarse counts 20s or under as cheaply as can be done in India.

That the statement in the Blue Book that dutiable mill stores cost 25 per cent. of the of production is a fallacy.

That Lancashire can produce cotton goods, such as are made in Indian mills, at about same cost.

That by relieving Indian manufacturers from an excise tax on yarns 20s and unc there is given to them a decided advantage and great protection which will enable them produce goods of a quality equal to those made in Lancashire from finer yarns, which can o be admitted into India by paying a duty of 5 per cent. This is giving the Indian manuf turer a protection to this amount.

That goods imported into India with 5 per cent. duty increases the market value Indian coarse goods to a like amount, and that the advantage thus derived goes i manufacturers' pocket and is of no advantage to the Indian consumer.

That the present arrangement of the countervailing duties omits a very important of raising revenue.

It seems to us that the system being adopted of assessing and collecting the in India resolves itself into a complete farce. The servants at the respective mills appointed their own assessors, in our opinion, will result in there being but litt perhaps no excise whatever being collected from the Indian manufacturers.

We very much regret that you have found it necessary to raise revenue by trade, and hope circumstances will soon arise which will enable you to repeal the same.

Lancashire would hail with satisfaction legislation of a kind that would tend t India prosperous and wealthy, by encouraging agriculture and a larger exporta the produce of its soil, which would prove the best source of wealth of such a c also by the free admission of its products into this country, thereby develop exchange of trade such as would bring comfort and contentment to the inha as well as here.

Unfortunately nearly the whole of the markets of the world are closed commerce, and surely trade under such circumstances should not be handicapp the people of the same Empire.

WILLIAM NOBLE, *Manager*,
Wellington Mills, Bury,

No. 3.]

Example I.

Of the protective incidence of the Indian import duty and excise as now cotton piece-goods.

A piece of 8¼ lbs. shirting of which large quantities are manufactured in Lancashire value 4*s.* 4*d.* gold delivered in India, or at 1*s.* 1*d.* exchange ... ...

Of this amount 2*s.* 1*d.* gold represent the value of the yarn, the remainder being cost of manufacture and incidental expenses.

The same cloth manufactured in India is subject to an excise on the value of the yarn only which is ... ...

The amount upon which no duty is paid by the Indian manufacturer is ... .

Rs. 1·85 as above is equal to 29·6 annas.

Five per cent. on 29·6 annas is equal to 1·48 annas per piece.

Thus an advantage equal to 1·48 annas per piece exists in favour of the India facturer and against his Lancashire competitor.

(Signed) WM. THOMPSON

Example II.

Of the protective incidence of the Indian import duty and excise as now applied to ton piece-goods.

	Rs.
A piece of bleached shirting of which large quantities are manufactured in Lancashire, value 6*s.* 10*d.* gold delivered in India, or at 1*s.* 1*d.* exchange ... ... (This is of higher quality and consequently higer price than that referred to in Example No. 1.)	6·31

Of this amount 3*s.* 3*d.* gold represent the value of the yarn, the remainder being cost of manufacture, bleaching and incidental expenses.

The same cloth manufactured in India is subject to an excise on the value of the yarn only which is	3·00
The amount upon which no duty is paid by the Indian manufacturer and bleacher is	3·31

Rs. 3·31 as above are equal to 52·96 annas.

Five per cent. on 52·96 annas is equal to 2·648 annas per piece.

Thus an advantage equal to 2·648 annas per piece exists in favour of the Indian manufers and bleachers and against their Lancashire competitors.

(Signed) WM. THOMPSON.

Example III.

Of the protective incidence of the Indian import duty and excise as now applied to piece-goods.

	Rs.
A piece of dyed shirting of which large quantities are manufactured in Lancashire, value 6*s.* gold delivered in India, or at 1*s.* 1*d.* exchange	5·538

Of this amount 2*s.* 6*d.* gold represent the value of the yarn, the remainder being cost of manufacture, dyeing and incidental expenses.

The same cloth manufactured in India is subject to an excise on the value of the yarn only which is	2·308
amount upon which no duty is paid by the Indian manufacturer and dyer is ...	3·230

3·230 as above are equal to 51·68 annas.

ve per cent. on 51·68 annas is equal to 2·584 annas per piece.

hus an advantage equal to 2·584 annas per piece exists in favour of the Indian manund dyers and against their Lancashire competitors.

(Signed) WM. THOMPSON.

Example IV.

he protective incidence of the Indian import duty and excise as now applied to -goods.

	Rs.
iece of printed cloth of which large quantities are manufactured in Lancashire, alue 20*s.* gold delivered in India, or at 1*s.* 1*d.* exchange	18·46

Of this amount 7*s.* 7*d.* gold represent the value of the yarn, the remainder being cost of manufacture, printing and incidental expenses.

he same cloth manufactured in India is subject to an excise on the value of the yarn only which is	7·00
he amount upon which no duty is paid by the Indian manufacturer and printer is	11·46

s. 11·46 as above are equal to 183·36 annas.

ive per cent. on 183·36 annas is equal to 9·168 annas per piece.

hus an advantage equal to 9·168 annas per piece exists in favour of the Indian manus and printers and against their Lancashire competitors.

(Signed) WM. THOMPSON.

Summary.

These examples show that at present the Indian producer pays :—

No excise on 46·15 per cent. of the value of grey goods.
„ 52·44 „ „ „ bleached goods.
„ „ 58·33 „ „ „ dyed goods.
„ „ 62·08 „ „ „ printed goods.

And that he is protected to the following extent per piece :—

On grey goods, 2·31 per cent. of the value.
On bleached goods, 2·62 per cent. of the value.
On dyed goods, 2·92 per cent. of the value
On printed goods, 3·10 per cent. of the value.

Or, worked out in Indian Currency.—

On grey goods, 11·48 annas per piece.
On bleached goods, 2·648 annas per piece.
On dyed goods, 2·584 annas per piece.
On printed goods, 9·168 annas per piece.

(Signed) WM. THOMPSON,
Boundary Mill, Blackb

No. 4.]

Statement as to the Trade between England and India in goods made from Cotton with reference to the Cotton Duties Act.

I have to bring under your notice a special matter of great importance to a portion of the Lancashire Cotton Trade, *viz.*, those who manufacture cloth for India from 20s and under.

In the papers relating to the Indian Tariff Act and the cotton duties, 1894, it is at length that Lancashire does not and cannot trade with India in the coarser counts. In your speech in the House of Commons on Friday, 22nd February last, you used the words : "We do not levy this duty on coarse counts because there is no importation. It has dwindled down to an infinitesimal figure for the last few years : last year to 8,5

We do not dispute the accuracy of these statements when applied to our yarns, but we respectfully urge upon your notice that we export a large quantity to the various Indian markets made from counts of 20s and below, and that the present arrangement which taxes our productions whilst allowing those of our Indian competitors to enter places us under a grave injustice.

We bring this before you with all the more confidence in that we consider that it was just to take this step when you said in the speech referred to above—

"If they (the Lancashire producers) can prove satisfactorily beyond all doubt, this dividing line of 20s, is unjust to them, I am equally pledged to remedy that."

"The principle on which the Government act is that there shall not be protection."

It would be impossible to present to you figures of the exact amount of the export of cloths, as the counts of yarn are not stated by the manufacturer to the purchaser, and consequently, are not to be found by reference to any published statistics.

We have, however, obtained from several firms of manufacturers known to be engaged this trade information as to the amount of cloth from 20s and below annually made for India—the total quantity containing about 6,000,000 lbs.

The great proportion of this cloth consists of what are known as "drills."

Actual proof can be obtained of counts of yarn and destination if it is thought necessary, as we are of opinion that the strength of our case rests rather upon the question of justice upon its magnitude, it may be sufficient to place before you a statement from the well-vn firm of Messrs. Ralli Bros., giving particulars of imports by them into one of the Indian rts, namely, Bombay :—in 1889, 2,232,000 yards; 1890, 4,163,200 yards; 1891, 0,400 yards; 1892, 5,600,000 yards; 1893, 5,707,200 yards; 1894, 4,504,000 yards.

Of these goods the firm I represent made the greater part, and I declare the counts to be nd under.

I may incidentally mention that the British troops in India are to be a great extent clothe are known as "khaki drills," which are, so far as I know, exclusively made in England ch contain counts far coarser than 20s.

e coarse trade is by no means a declining one, but has largely increased during the last s, and is likely to increase still further as communication becomes easier with the north th-west parts of India, unless it is unfairly hampered. It is quite certain that it will b , if not impossible, to prevent its decay under present conditions.

ave, through the kindness of Messrs. Ralli Bros., an extract from a letter from their house as follows :—

"PETER STREET, MANCHESTER,
"*8th March* 1895.

We send at foot hereof the extract from our Bombay letter as promised. We take this ity of forwarding to you a press copy of the 'Imports of Drills' list', about which w th you this afternoon.

"We are, &c.,

HARVEY, Esq., Littleborough.

"*per pro* Ralli Brothers,
"A. N. ALEXANDROPI.

y to Manchester, 1st February 1895:—'Every year the local mills are more and ing with English-made goods. In our opinion it is extremely probable that the ill, with the 5 per cent. advantage which they enjoy, ere long be able to produce hich will eventually supplant the Lancashire cloth in our market."

Imports of drills into Bombay.

	Years ending 31st December.					
	1889.	1890.	1891.	1892.	1893.	1894.
rtations (all and dealers).	Bales. 9,146	Bales. 10,849	Bales. 15,264	Bales. 9,467	Bales. 11,592	Bales. Particulars not to hand.
ers' portion	3,408	3,826	7,074	4,975	6,119	
Ralli Brothers' on of drills Lancashire.	1,395	2,602	5,244	5,510	5,767	
ers' importa- Lancashire ls, in yards.	2,232,000	4,163,200	5,190,400	5,600,000	5,707,200	4,504,000

Note.—The difference between "2" and "3" will be American-made drills.

per pro Ralli Brothers,
A. N. ALEXANDROPI.

I will now say just one word as to the protective nature of the 5 per cent. impost ag English-made goods, arising from the fact that the duty will be levied on the manufac value of our cloth, whereas in the case of India the 5 per cent. excise will be calculated on the cost of yarns.

I note that in the Blue Book it is stated that the cost of the stores in the Indian constitutes 25 per cent. of the cost of production, and that on these stores 5 per cent. d paid by the user.

I could dispute this, but my case is strong enough to allow me to admit it—

I take a piece of grey drilling valued by the producer at 6*s.*
The cost of the yarn is 48*d.*—5 per cent. duty or excise 2·4*d.*
In the case of English cloth the *cost of making is 24d.*
Less 25 per cent. for stores 6*d.* ... = 18*d.*
Packing, freight, merchant's profits, etc. ... 10*d.*

28*d* 5 per cent. duty 1·4*d.*

which is protective against the English cloth to this amount.

I now take a piece of heavy "khaki" drill of 40 yards long, value in India 6½*d.* p or 21*s.* 8*d.* per piece.

Cost of yarns 10*s.*, 5 per cent. duty or excise 6*d.* The only tax paid on Indian clo

	s.	*d.*		
Cost of making	3	4		
Less 25 per cent. for stores	0	10		
			2	6
Cost of dyeing			6	8
Packing, freight, profits, etc.			1	8
			10	10

5 per cent. duty 6½*d.*

Total 1*s.* 0½*d.*, the tax paid on English cloth, which is protective against the Englis this amount.

A. G. C. HARV

31, Cooper Street, Manchester.

No. 5.]

TABLE A.

Cost in Yarn and Expenses.

	Particulars of cloth.	Percentage of cost.		To
		Yarn.	Expenses.	
Indian mill	45 ins., 24 yds., 13×13, 20s/20s, 8¼ lbs.	72	28	
Lancashire mill	Do. do.	74	26	

TABLE B.

Cost in Yarn and Expenses.

	Pattern.	Particulars of cloth.	Percentage of cost.	
			Yarn.	Expenses.
Lancashire mill ...	1	35 ins., 38 yds., 16 × 16, 30s/30s, 8½ 9 lbs. (substitute).	57½	42½
adian mill ...	2	35 ins., 38 yds., 14 × 13, 20s/20s, 10¾	70	30

TABLE C.

Cost in Yarn and Expenses.

Pattern.	Particulars of cloth.	PERCENTAGE OF COST.		Total of p
		Yarn.	Expenses.	
1	35 ins., 38 yds., 16 × 16, 30s/30s, 8½ 9 lbs. (substitute).	57½	42½	52
3	35 ins., 38 yds., 14 × 16, 20s/30s, 10 lbs.	67	33	52·51

WILLIAM NOBLE, *Manager*,
Wellington Mills, Bury, Lancashire

Indian Import Duties.

The Law of Substitution.

an Finance Minister appears to have overlooked a principle always carefully English Chancellors of the Exchequer, *viz.*, that in imposing a duty, whether of xcise, the duty should be applied to all commodities which can in any way compete ubstituted for, the particular article to be taxed.

Examples.

Chicory began to be imported for admixture with coffee from the Continent just 33.

1833 chicory was charged with import duty to protect the revenue from coffee. Years ds it was grown in Yorkshire and other eastern counties, and

1860 home-grown chicory was subjected to excise duty. In proposing the tax ldstone said : "It was intended to apply to any other production to be used with s a protection to the coffee revenue, which had not grown, and which probably would , as long as an article that assumed the appearance of coffee was free from duty."

excise on chicory is still retained.

Sugar.—Duty abolished in 1873.

long as it existed the following were taxed :—

ne juice,
ied comfits,
ccades,
lasses,
nfectionery,
Almond paste,
Preserved ginger,
Dried cherries,
Marmalade,

ruits and vegetables prepared in sugar and all manufactures of sugar.

rits.—The following are taxed at present :—

loroform,
llodion,
her,
ip, with spirits,
loral hydrate,
Confectionery, with spirits,
Cocoa and chocolate, with spirits additional,
Iodide of ethyl.

ian Spirit Duty.—When the duty on spirits was raised eight or ten years ago, it was at Eau de Cologne was being imported and drunk in India. A duty on Eau de equivalent to that on spirits was therefore immediately imposed.

TOM GARNETT, *President*,
United Cotton Manufacturers' Association,
Radclyffe, Clitheroe.

, Essex Court, Temple, E. C.
20*th April* 1895.

Sir,

have delayed sending the information asked for by three questions in your letter
ebruary, until your restoration to health, which I hope is now complete.

here are two extensive manufacturers in the division I represent which will be affe
e new imposed duties on Indian imports.

One of them, Harvey & Co., Littleborough, near Manchester, is very ex
ges to its operatives over 800*l.* per week. "During the last two years th
n the average) for India, cloth containing over 2,000,000 lbs. of yarn under
mploying about 500 work-people directly besides many others indirectly.

"(1) The cloth for the Indian market made by them varies from 8s to 20
he cloth they chiefly make is 'drill' or 'drilling,' but there are other sorts as w

"(2) They inform me that 'the Government are large buyers of the cla
rmy clothing, native troops largely using it. One description of cloth, of which
re enclosed, is 'khaki drill,' and is familiar to those acquainted with the Indian tr

"They have just made a small lot of one of the best qualities for the Gov
have put in 9s weft.

"(3) The exact figures of the export it would be almost impossible to
have no doubt Messrs. Harvey will be glad to furnish any further informati
may be required.

The other case to which I would refer is that of Clegg & Co., Limited, Shor
Littleborough, near Manchester, and they say that (1) "counts of yarn from which the
made by our firm for the Indian market vary from 20s down to 14s both inclusive, an
numbers apply both to warp and weft. I believed that even coarser counts than these
as low as 8s, but no cloth of that description is made by my firm. (2) The cloth is k
grey drills, and is invoiced as such to the various Indian ports. (3) There are, so far
able to ascertain, no published statistics of the export of cloth made from counts of yarn
coarser, as distinguished from cloth made from counts of yarn finer than 20s, so I r
am unable to answer the third question."

This firm has forwarded to me communications from different firms of me
trading with India addressed to their Agents, Messrs. John Munn & Co., Fountain
Manchester, giving details of the extent of their dealings in cloth of the de
already referred to.

I forward the originals, but as the merchants are very jealous of the chance of
their connections, these have been obtained under the promise of returning them to
Munn. When they have been sufficiently scrutinised, and such information as they aff
been noted in your department, I shall feel obliged by their being returned to me.

It is obvious that any capitalist from Manchester or elsewhere, having a knowledg
trade, might start mills and machinery in India, and under cover of the protection of
duties, take the whole trade from the manufacturers here

I am, &c.,
CHAS. H. HOPW

The Right Hon. H. H. Fowler, M. P.
&c., &c., &c.

Enclosures in No. 7.

Memorandum.

MANCHESTER, 8*th March* 1895.

The description of the goods we to-day sent you a list of as having been sent to India are grey drills and grey striped drills.

MANCHESTER, 8*th March* 1895.

DEAR SIRS,

We beg to state that the following goods bought from you, made from coarser yarns than No. 20s, were shipped to India :—

1890	...	...	...	81,300	pieces of 40 yards	3,252,000 yards.
1891	...	...	...	62,490	„ „	=2,499,600 „
1892	...	...	...	18,150	„ „	— 726,000 „
1893	...	...	...	84,835	„ „	=3,393,400 „
1894	...	...	...	41,600	„ „	=1,664,000 „

We are, &c.,

(Signed)

MANCHESTER, 8*th March* 1895

DEAR SIRS,

We have shipped to India (mostly Bombay) the following quantities of your grey drills during the past four years :—

1891	...	...	...	2,700	pieces of 40 yards	each
1892	...	...	...	660	„ „	„
1893	...	...	...	4,700	„ „	„
1894	...	...	...	10,400	„ „	„

If it not for the imposition of an import duty, we should think the trade had a tendency

We are, &c.,

(Signed)

MANCHESTER, 8*th March* 1895.

In reply to your letter of to-day's date, we beg to state that we have purchased from and shipped to India, during the years 1890 to 1894, both inclusive, descriptions of grey cloths made from yarns of 20s and under :—

51,580 pieces grey drills.
11,000 „ striped „

Trusting that the efforts to obtain a mitigation of the import duty will prove successful.

We remain, &c.,

(Signed)

MANCHESTER, 9*th March* 1895

Indian import duties.—We send herewith the particulars for which you ask by your letter of yesterday's date. We shall be pleased to give you any further necessary information.

We are, &c.,

(Signed)

Drills bought through Messrs. F. Munn & Co.

	1889.	1890.	1891.	1892.	1893.	1894.
	Bales.	Bales.	Bales.	Bales.	Bales.	Bales.
	Plain.	Plain.	Plain.	Plain.	Striped.	Plain. { Stripe
	100	15	435	1,000	621	560 { 11
Say yards	160,000	24,000	696,000	1,600,000	993,600	1,072,000

MANCHESTER, *9th March* 1895.

DEAR SIRS,

In reply to your favour of the 8th instant, during the years 1890 to 1894, inclusive, w have shipped the following to India :—

Grey drills, 27,040 pieces
Striped „ 11,060 „ } No. 80 II.

These are all invoiced as grey drills or grey striped drills.

Yours, &c.,

(Signed)

No. 8.]

THE IMPOSITION OF THE INDIAN IMPORT DUTIES ON COTTON GOODS AND YARN.

Statement submitted to the Right Honourable Lord George Hamilton, Her Maj Principal Secretary of State for India, and approved by the Joint Commit

MY LORD,

1. Your predecessor in Office, the Right Honourable H. H. Fowler, representative deputation which waited upon him at the India Office on May 27th submit to him in writing a statement dealing with the protective character of the im on cotton goods.

In accordance with that suggestion, and at the request of the gentlemen fo deputation, I beg to lay before you the reasons why, in our opinion, the excise present imposed on the products of the Indian Spinner and Manufacturer, being in its operation, does not "satisfactorily and equitably remove any and every character" of the import duty levied on the whole of our cotton exports to India by the Right Honourable Mr. Fowler to the House of Commons, on February 21st, 1

2. We regret that any financial necessity has arisen for the levying of import any articles imported into India ; but as Mr. Fowler informed the deputation that s Government of which he was a member was concerned, "the question of levying duties was a closed question," we do not propose, at the present time, to discuss the otherwise of the policy adopted ; but as Mr. Fowler also informed the deputation was also a closed question that there was to be no exemption from the import duti we have a right to expect that the products of such a large and rapidly increasing c industry as the cotton industry in India shall be subject to the same conditions as our that we shall be under no disadvantage as compared to them in competing for the trad Indian market.

It is the existence of this competing industry in India which demands that special ieration should be given to the products of the home industry ; for whilst an import evied on the majority of our exports inflicts no injury upon the producer, because no ting industry of any moment exists in India, yet the existence of a rapidly increasing try such as is shown in the following statement makes it essential that the import and duties should be so adjusted that no inequality should exist, otherwise the advantage to one will be to the detriment of the other :—

Statement showing Increase in Number of Spindles, Looms, and Workpeople employed in India.

Year ending June 30th.	Number of Spindles.	Number of Looms.	Number of Work-people.
... ...	332,000	Not stated.	Not stated.
... ...	593,000	Do.	Do
... ...	1,100,112	9,139	Do.
... ...	1,244,206	10,385	Do
... ...	1,289,706	10,533	Do.
... ...	1,452,794	13,018	42,914
... ...	1,462,590	13,602	44,410
... ...	1,513,096	13,707	46,430
... ...	1,62 ,814	14,172	48,467
.. ..	1,790,388	15,373	53,476
.. ..	2,000,667	16,252	66,038
.. ..	2,145,646	16,537	67,185
... .	2,261,561	17,455	74,383
... ...	2,421,290	18,536	76,942
... ...	2,488,851	19,496	82,379
.. ..	2,762,518	21,561	91,598
... ...	3,274,196	23,412	102,721
.. ..	3,351,694	24,531	111 018
... ...	3,402,232	25,444	116,161
... ...	3,575,917	28,164	121,800
... .	3,649,736	31,154	130,461

. A perusal of the foregoing statement affords, in our opinion, a complete justification e exemption that has hitherto been accorded to the products of the cotton industry from nposition of Import Duties, and whilst re-affirming the opinion expressed throughout shire th nothing short of the entire abolition of these duties will be accepted as final atisfactor t we accept, for the present at any rate, the necessity which it is alleged isen for r imposition, but whilst doing so, we cannot rightly be accused of "greed" selfishn in asking that our industry should be protected against unfair competition hillowners. We do this, not only in the interest of the enormous amount of s been invested in the cotton industry in this country, but also of the hundreds workpeople who are dependent upon its success, and who have a right to ir occupation should not be made precarious by the imposition of a duty g in its character so long as it is not completely countervailed.

putation which waited upon Mr. Fowler endeavoured to prove by evidence ibt been submitted to you, that the excise duty imposed on the products of the counts over 20s, being only partial in its character, was open to the following bjections :—

at it secured an immunity from competition in the Indian markets by England in counts 20s, and below.

hat the import duty imposed on goods exported from this country made from 20s, and below, without any countervailing excise duty being imposed on goods made from similar counts in India, is absolutely protective in its character.

That the 5% import duty charged on the *ad valorem* value of our manufactured goods is not completely countervailed by the 5% excise duty charged on the yarn value of goods made in India from counts above 20s, and that so far as any portion of the value of these goods is not chargeable with excise duty, the import duty becomes protective to that extent.

(4) That the exemption from excise duty of yarns 20s, and below will encoura manufacture of duty-free cloths, as such exemption enables the Indian m facturer to avoid the excise duty altogether by substituting non excisable for excisable yarns in the manufacture of cloth.

(5) That it is impossible to place a dividing line between the manufactu Lancashire and India, whereby a duty levied on one, unless comp countervailed, will not afford a protective incidence to one, to the conse injury of the other.

(6) That the imposition of these duties has inflicted serious injury to our trade will continue to do so unless completely countervailed.

OBJECTION I.

"*That the excise duty secures an immunity from competition in the Indian m* "*by England in counts 20s and below.*"

7. With the assumption that because for some time India has by a combination of fa able conditions practically had a monopoly of the coarse yarn trade, she should therefore that monopoly secured to her in the future by a non-countervailed import duty, which becomes a protective duty, we do not agree.

8. The long hours worked by the Indian mills, the cheap labour they employ, the dom they enjoy as compared with ourselves from Factory Acts or Standard Lists enormous saving in freight by having their raw materials at their very doors, together cheaper means of distribution, are circumstances which together have combined to s to them the practical monopoly of the trade in those counts for which their raw mate best suited. However much we may desire, in the interest of the employed, an assimil of the Factory Acts, and the conditions of labour generally, to our own, we do not wish t them of any natural advantages they possess, but we do object that whence or through bounty of nature we are enabled by the cheapness of our raw material to com with in these coarse counts, she should, in addition to the advantages she alre possesse secured against competition by having the monopoly absolutely secured to her the im tion of a 5 per cent. import duty without any countervailing excise duty

9. It is a fallacy to suppose that Lancashire does not spin yarns of 20s there are no less than 3,000,000 spindles at the present time employed in counts, producing 250 million pounds weight per year, as against the 274 millio in the whole of India during the year 1893.

10. Lancashire has no preference in this respect, for yarns of coarse nu with equal facility as fine numbers, and the production of one or the other is the demand

11 The low price at which American cotton was recently obtainable produce these coarse yarns at prices sufficiently low to enable us to compete wit of the Indian mills in their own markets and although the demand for these y market was beginning to revive, the imposition of this non-countervailed import such competition impossible.

12. Although the price of American cotton is at present higher, as co the prices at which it could be obtained in January, yet if the prices of Am should again (as is not improbable) be nearly assimilated to the price of Indian should, so long as the import duty remains non-countervailed, be debarred fro competition with India

13. The imposition of an import duty on our exports of 20s and below cannot be justified by the amount of revenue that will be derived from it but the effect of its existence, so long as it remains without any corresponding excise duty, must be to secure to the Indian producer a monopoly of the production of these counts

14. The constitution of the monopoly gives protection to the Indian producer for three-fourths of his production, and in our opinion is a violation of the principles of Free Trade

OBJECTION II

"That the import duty imposed on goods exported to this country, made from 20s and "below, without any countervailing excise duty, being imposed on goods made from similar counts "in India, is absolutely protective in its character"

15. Evidence was submitted to Mr Fowler by gentlemen actually engaged in producing the cloths, showing that we export goods containing yarn not exceeding 20s and that a quantity is shipped every year containing not less than 6,000,000 lbs. weight of yarn of these counts. This weight of yarn represents not less than 25,000,000 yards of cloth, the value of which is about £ 250,000, on which an import duty of £ 12,500 is imposed in India, without any countervailing excise duty on goods made from similar yarns in India.

16. We submit that the imposition of the import duty on these goods without any countervailing excise duty on goods made from similar yarns in India is opposed to the principle laid down by Mr Fowler when consenting to the inclusion of cotton goods under the Tariff Act, that "there should be no protection."

17. The evidence submitted to Mr. Fowler showed that our exports of cloth made from these yarns was of an increasing quantity, and if unfettered would be likely to further develop, but if the present unfair conditions are maintained, it must result in the products of the Indian mills supplanting those of this country altogether.

18. It cannot be denied that so far as the adjustment of the import and excise duties is concerned, as between India and England, the principle adopted, whereby an import duty is levied on the *ad valorem* value of our goods made from 20s and below, whilst goods made from similar yarns in India are not chargeable with any excise duty whatever, is absolutely protective

Nor can this injustice be defended because the proportion of our exports affected is small compared with the whole for we would point out that so far as those actually engaged in the manufacture of these goods are concerned, the injustice is as great as if the whole of our exports were affected.

OBJECTION III.

"That the 5 per cent. import duty charged on the ad valorem *value of our manufactured goods not completely countervailed by the 5 per cent. excise duty charged on the yarn value of goods made in India from counts above 20s, and that so far as any portion of the value of these goods is not chargeable with excise duty, the import duty becomes protective to that extent."*

It is asserted by the Indian millowners that "the excise duty is a protection to us." With this statement we are in direct issue.

They attempt to justify this assertion by stating that the 5 per cent. excise duty on the yarn value of goods manufactured from counts above 20s not only completely counterbalances, but is actually in excess of the 5 per cent. import duty levied on the *ad valorem* value of our goods delivered in India, inasmuch as they pay duty on their stores, which they allege do not that their machinery and coal cost more than ours and that the depreciation of machinery is greater That these disadvantages, when added to the 5 per cent. excise duty levied on the value of the yarns, actually place them at a disadvantage as compared with ours

22. If this assertion is true, we are willing that the incidence of the duties should be readjusted, for Lancashire wants nothing which savours of protection for the development of her trade ; but unless the import duty is intended to have some other effect than the increase of the revenue, we fail to see why the increased cost of machinery and coal should be taken into consideration, because whatever disadvantages the Indian millowner labours under in this respect existed BEFORE the imposition of these duties, as they also existed when the duties were abolished in 1882, and they cannot be taken into consideration in the adjustment of the excise duty to the import duty unless the advantages they possess, as compared with Lancashire, are also dealt with.

23. Mr. Fowler stated in the House of Commons that this duty was imposed "in consequence of the financial necessities of the Indian Exchequer," and it was to meet that necessity, coupled with the promise that there should be no protection, that the course adopted by Mr. Fowler received the sanction of the House. But if this duty has to be so adjusted as to rectify the suggested disadvantages of the Indian millowner—disadvantages which have always existed—then the imposition of this duty must be justified not only on account of the necessities of the Indian Exchequer, but of the Indian millowners also.

24. We do not dispute that their machinery and coal cost more in India than in Lancashire ; but, on the other hand, the cost of their labour is less, they are also allowed to work more hours per week than we are, and their geographical position enables them to purchase their raw material and to distribute their manufactured goods without the heavy charges for freight which exist in this country. These advantages far outweigh any disadvantages they may labour under.

25. As regards their assertion that the depreciation of the machinery is much greater in India than in England, we deny, on the authority of managers who have been employed in the Indian mills, that it is appreciably greater than in this country, if the longer hours they work are taken into consideration.

26. We would, moreover, point out that if this demand of the Indian millowners for the rectification of any supposed disadvantages they labour under as compared with Lancashire is acceded to and has to be maintained without consideration of their advantages, then there will always have to exist a tax on English goods, in favour of those produced in India; and if the financial condition of the Indian Exchequer at any time merits the abolition of the revenue purposes, the recognition of this principle would require that a portion of should be maintained in order to meet the suggested disadvantages of the Indian mill- that case, however plausible their demand may appear now, it could not be denied duty would be absolutely protective.

27. It must not be forgotten that it was with full knowledge of these disadva the capitalists invested in the Indian mills. Whatever they may have been, they been outweighed by the advantages derived from cheap labour and their geographica The rapidity with which the industry has been developed, proves that they must have considerable, and to claim that the incidence of the import and excise duties should be so as to be made to compensate for the one whilst they continue to enjoy the other, would be a violation of the principles of Free Trade, but most unjust and unfair to us.

28. In our opinion, whatever circumstances existed before the imposition of th which either favoured or retarded the development of the cotton trade in India or in La must remain in "status quo" and the only question for consideration in the present is whether the import duty of 5 per cent. levied on the *ad valorem* value of our completely countervailed by a 5 per cent. excise duty on the value of the yarns and stor in the manufacture of such cloths as are subject to duty in India.

29. In the manufacture of yarn into cloth the following charges are incurred. Opposite each item of cost is stated the amount of duty paid by Lancashire and India respectively :—

	Amount of Import Duty imposed if made in England.	Amount of Excise Duty imposed if made in India.
eight of twist and weft used	5%	5%
eavers' wages	5%	Nil.
ages of winders, warpers, tapers, loomers and drawers, tacklers, warehouse-men, office management, &c.	5%	Nil.
nts, rates, taxes and insurance...	5%	Nil.
rriage...	5%	Nil.
preciation of machinery and plant	5%	Nil.
terest on loan money	5%	Nil.
our for sizing	5%	Nil.
al	5%	Nil.
rapping, or belting	5%	Nil.
s	5%	Nil.
ores, including oil, tallow, sizing materials, pickers and bands, brushes, &c....	5%	5%
gents' charges, packing, freight, &c.	5%	Nil.

30. It is continually asserted by the Indian millowners that they pay 5 per cent. duty n their stores, from which we are exempt ; but we wish to point out that so far as our xports of cloth to India are concerned, we also pay 5 per cent. duty on the stores used in the roduction of our cloth, inasmuch as the import duty is levied on the manufactured value our cloth, which value includes every item of cost incurred, including stores.

31. A perusal of the above shows that so far as the value of the yarns and stores (excluding al) is concerned, the incidence of taxation as between England and India is equal, but as gards all the other items of expenditure, which are detailed above, the taxation is not equal d it is this inequality which constitutes our contention, that the excise duty levied is not mpletely countervailing in its character.

32. We will endeavour to show to what extent this inequality is to the advantage of the ndian millowners.

33. We give below particulars of the cost incurred in the manufacture of a standard cloth hich is made in England and largely exported to India, showing the import duty that is id t her with the excise duty that would be charged on the same cloth if made in

made in England and exported to India, 38 inches wide, 37½ yards, 16×14, 8¼ lbs.

ht of yarn 5¼ lbs. at 6*d.*	=33	pence.
es incurred in its manufacture as shown in list and on which no excise ty is charged	17	„
	50	„
of freight, &c.	3	„
Total cost	53	„

5 per cent. import duty equals 2·65*d.* per piece.
5 per cent. excise duty on yarns equals 1·65*d.* per piece.

ost of dutiable stores used in India in the production of this cloth would only be one piece.

This example shows that the 5 per cent. import duty levied on the *ad valorem* value ds is only countervailed to the extent of 3½ per cent. by the excise duty as at present ndia. It will be found that this difference will be practically the same on all goods ndia from counts over 20s.

35. In face of the keen competition to which we are yearly more subject, Lancashi cannot afford to be handicapped in competing with India even to the extent of 1½ per cen for although seemingly a small percentage, it is equal to £1,000 per year in favour of India every 1,000 looms, which of itself is a profit for which Lancashire manufacturers would thankful.

36. It must not be forgotten that this difference of 1½ per cent. in favour of India is the grey value of our goods only, and is therefore the minimum advantage; for if the go imported into India are either bleached, or dyed, or printed, the import duty is levied on t enhanced cost of these processes, from which the Indian producer is altogether exempt, there increasing very considerably the difference in favour of India. Although these processes a not at present largely engaged in India, it must be admitted that every encouragement offered to the Indian producer by this fostering care of the Government to develop and enco age these additional industries at the expense of Lancashire.

37. It has already been shown that on all goods manufactured in India from 20s ya and below the duty is absolutely protective to the Indian producer, inasmuch as no excise du is imposed on such production, and we have now endeavoured to show that the excise du imposed on goods made from yarns above 20s does not "satisfactorily and equitably remo any and every protective character of these duties," as promised by Mr. Fowler, inasmuch the proportion of the import duty which remains non-countervailed by the excise duty, becau it is not levied on the value of the cloth, becomes protective by the amount which is no countervailed.

Objection IV.

"*That the exemption from excise duty of yarns 20s and below will encourage the manuf*
"*ture of duty-free cloths, as such exemption enables the Indian manufacturer to avoid the exc*
"*duty altogether by substituting in the manufacture of cloth non-excisable yarns for excisa*
"*yarns.*"

38. The deputation to Mr. Fowler submitted samples of cloth to show the facility wi which the Indian manufacturer was enabled to produce cloths from non-excisable yarns substitution of excisable ones. In these cases although the number of threads were somewh reduced in the warp and weft, yet inasmuch as the yarns used were heavier, the cl contained as great a weight of yarn as before, but as the limit of exemption was r the duty was avoided altogether.

39. This manipulation is rendered all the easier in India, because the manufacture are bought and sold to weigh a certain specified weight per piece, stipulation being made as to the counts of yarn from which they shall be made, or of threads per inch, warp and weft, that they shall contain.

40. The Indian manufacturers have not been slow to avail themselves of thi evading the excise duty, for immediately after the excise duty was levied, the p non-excisable yarns was greatly stimulated; indeed a statement appeared in the pa effect that all the Calcutta spinners had ceased to produce yarns of higher numbers so that it will be found that the revenue derived from the excise duties will be ins indeed, should the limit of exemption be raised to 24s, as suggested by the Bomba ers' Association, the facilities for making cloths from non-excisable yarns would l that the revenue that would then be derived from excisable yarns would probably n cost of collection.

41. When introducing the Tariff Bill to the Legislative Assembly of India, Westland said: "As we do not propose the present measure (*i. e.*, the exci "for the sake of the revenue we intend to derive from it, we do not attempt to just

showing the amount of revenue it will bring in," thus making the startling admission at although import duties are demanded by the financial necessities of the Indian xchequer, yet those necessities are not sufficiently great to require additional revenue from cise duties.

42. Our contention that a great stimulus is given to the production of non-excisable rns, *which is, of course, used to produce non-excisable cloth*, receives abundant confirmation the estimate which the excise duty will probably produce. In the Budget estimate for 95-96, Sir James Westland estimates the excise duty to produce Rx. 75,000 only, whereas 5 per cent. duty on the 70 million weight of yarn, which the Bombay Millowners' Associaon stated were produced in India in 1893, of counts over 20s, should, if reckoned at an erage value of 7 annas per pound, produce over Rx. 150,000! And it is open to grave ubt whether even the moderate amount at which Sir James Westland estimates the revenue om excise duty will be reached.

43. In this respect, there is no doubt but that what happened in 1878, when goods made om 30s and below were admitted into India duty free, will repeat itself. It was then und that when the duty was removed from a particular class of goods, immediately a large crease in the import of that class of goods took place, with a consequent falling off in the ports of those on which the duty had not been removed.

44. A deputation that waited upon Lord Hartington on December 29th, 1880, submitted e followin statement of its effects in this respect:—

"In the six months of 1878, when the first change was made admitting some classes of *goods duty free, our exports to India were nine million yards of duty-free goods, and 358* million yards of goods paying duty; the following year, although the larger measure was only *introduced* in March, in the six months following March the duty-free goods were 99 million yards, and the duty-payable goods 323 million yards; and in the corresponding six months of 1880 the duty-free goods were 360 million yards; those on which the duty was paid was 164 million yards, and the revenue from cotton duties, which was £200,000 in 1878, was reduced to £81,000."

45. Lord Hartington said in reply to the deputation:—

"These figures seem to me to dispose entirely of the allegation that the former duties cre otective. The moment the duties are removed from a certain class of goods, nportation of that class of goods immensely increasing, and I do not think proof can be given than that a very great protective effect was produced r duties."

ill be found that by the present fiscal arrangement whereby duties are imposed goods, and another class is exempt, that there will be a large increase in the f those goods which are duty free, with a corresponding shrinkage in the conhose on which duty is levied.

, however, this great difference between what existed from 1878 to 1882 and scal arrangement, for during that period, although such a large increase took imports of duty-free cloths into India, it must not be forgotten that neither India had a monopoly of the manufacture of these goods, whereas in the present ia has the sole monopoly of the manufacture of the duty-free goods, the production st be enormously increased, whilst Lancashire produces those on which duty must for which the demand must be reduced.

his policy of forcing the demand for goods into a particular channel, from the f which Lancashire is absolutely debarred, constitutes to our mind a high degree and must be unflinchingly condemned.

OBJECTION V.

"That it is impossible to place a dividing line between the manufactures of Lancashi
"and India whereby a duty levied on one, unless completely countervailed, will not afford
"protective incidence to one to the consequent injury of the other."

48. The Indian millowners say that "they do not spin on the one hand, and they
"not weave on the other hand, any yarn or any piece-goods similar to and competing wi
"what is spun in Lancashire, and exported from this country," and that an import du
placed on our manufactures would not be protective even if unaccompanied by a counte
vailing duty, and that therefore there is no need for a countervailing excise duty.

49. Sir James Westland also states in his despatch of July 14th, 1894: "The on
"possible harm that can arise to Manchester, if we were to impose an import duty of 5 p
"cent. without levying a countervailing duty on Indian manufactures, is that in this narro
"margin—the Rx. 860,000 of Indian manufacture—(*i.e.*, of goods made in India from yar
"above 24s) the Indian mills, having no corresponding burden of taxation, might be able
"absorb a larger share of the trade."

50. This contention of the Bombay Millowners' Association and of Sir James We
land that the imposition of an import duty without any countervailing excise duty w
affect such goods as come into direct competition is ingenuous, and though it may appe
to those not acquainted with the Cotton Trade to be reasonable, yet it is neither logi
nor is it in accordance with the well-known course of the Cotton Trade; for if this conte
tion is true, then the logical deduction must be that if for revenue purposes a duty w
levied on the whole of their production, without the imposition of any countervailing du
on our imports into India, no advantage would accrue to us, and no injustice be inflict
on them. We do not believe that they would sanction the adoption of such a system
taxation, though, if adopted, it would be logical if their contention is true. As well mi
it be contended that the tariffs imposed by foreign countries on our exports are not p
tective in their character, because goods of a different description to ours are manufactu
by the countries imposing the tariffs.

51. Our contention, as opposed to theirs, is that it is impossible to fix a dividing l
either at 20s or any other number whereby a duty can be imposed on a portion only
cotton manufactures without an advantage being given to the producer of
those manufactures which are not dutiable, to the consequent injury to the p
portion on which a duty has been imposed.

52. At whatever point such a dividing line is fixed, one of the followi
happen: (1) Assuming that the goods made from dutiable yarns are raised
consumer by the amount of the duty, then if the price of the non-dutiable
unchanged, the demand for these cheaper goods must be increased, to th
the producers of the dearer goods; or (2) if the price of the non-dutiable g
degree raised in sympathy with those paying duty, then whatever advance
must be at the expense of the consumer, and goes to the benefit of the producer.

53. It is impossible to escape the conclusion that one or the other or both
must follow any attempt to fix a dividing line, and whichever happens, the
has the monopoly of the production of the non-dutiable goods is benefited,
producer of the dutiable goods is placed at a disadvantage to that extent.

54. The fixing of a dividing line whereby a portion of the production of c
is raised to the consumer, by 5 per cent., enables both these results to be atta
difference the duty creates, if divided between the producer and consumer,
latter to obtain the non-dutiable goods at a cheaper rate as compared with th

hich duty is paid, whilst the former is benefited by the extent of whatever advance he can obtain
n account of his goods being raised in sympathy with the advance paid for duty-paying goods.

55. Mr. Fowler himself admitted that it was the consideration of this question which
as the crux of the whole matter.

56. We have already shown how the demand is increased for any portion of a com-
odity that is relatively cheaper than the other portion. It remains for us to show how the
oducer is further benefited by obtaining a more profitable price for his manufactures.

57. Our contention is that whatever cloth is made from fine or coarse yarns it remains
e same commodity, the price of the greater portion of which cannot by the imposition
a duty, be advanced to the consumer by 5 per cent., without the price of the portion
hich is not subject to duty being partially advanced also, in sympathy with the advance
tained on the duty-paying portion, and that the advance thus artificially obtained goes to the
lvantage of the producer at the expense of the consumer.

58. We will first deal with its effect upon yarns. We have already stated that there
as produced in India in 1893 over 70 million pounds weight of yarns of over 20s, and
hich are subject to excise duty. In addition to this we must add the 45 million pounds
eight of yarn of all counts exported from this country and which are subject to import
ty, making a total of, say, 115 million pounds weight, the price of which is advanced to
e consumer by 5 per cent., or, say, $\frac{1}{4}$ anna per pound. We assert that it is impossible
r the price of this enormous weight of yarn to be advanced by this amount without the
lvance thus obtained being reflected in some degree on the value of 20s and below, because
ere is created at the dividing line an abnormal difference in value, which we know could not
ist. If the imposition of these duties has had no effect in the manner we indicate, then
hatever difference existed between those counts which are dutiable and those which are not
tiable ought to remain the same after the duty was imposed as before, plus the 5 per cent.
$\frac{1}{4}$ anna. Thus the price of 20s on October 6th, 1894, as quoted in the *Bombay Gazette*,
as $5\frac{3}{4}$ annas per pound, and the price of 24s was $6\frac{1}{4}$ annas per pound, or a difference of
anna per pound. The difference at the present time between 20s and 24s should therefore
, with the duty added, $\frac{3}{4}$ anna; but we find that there exists only a difference of $\frac{5}{8}$ anna,
cording to the price quoted in the *Bombay Gazette* of May 11th, 1895, the prices being for
0s $5\frac{7}{8}$ annas and 24s $6\frac{1}{2}$ annas, thus proving our contention that the advance obtained of $\frac{1}{4}$
nna per pound on duty-paying yarns has had the effect of advancing the price of non-duty-
ying $\frac{1}{8}$ anna per pound. Thus the Indian consumer is being taxed for the benefit of
oducer. This increase in the price, though seemingly insignificant, is in reality
ble, and if obtained on the whole of the 275 millions weight of yarn spun in
nd below, amounts to the enormous sum of Rx. 214,000 per year.

econdly, with regard to cloth. No one doubts that the price of all cloth manu-
dia from excisable yarns will be advanced to the consumer by 5 per cent.,
ave shown that duty is only charged them on the value of yarn and stores used,
l to $3\frac{1}{2}$ per cent., as against the 5 per cent., import duty. The price of the 2,500
rds of cloth we export to India will also be raised in value by the amount of the
It cannot, therefore, be otherwise than that the production of all the cloths made
n non-excisable yarns will be also raised in value in sympathy with the advance
this enormous quantity. The native Hindoo does not discriminate as to which is of
hich is of English manufacture, nor is there anything to indicate to him which
ty levied upon it and which has not. To him it is a question of cheapness, and if
manufacturer is enabled to offer him a cloth at a slight concession in price as com-
ers, he will doubtless purchase such a cloth. Thus the Indian manufacturer is secur
sed demand for his duty-free productions, at the same time he is able to obtain an
the price of such production by reason of the advance caused by the imposition
other cloths.

60. Whatever effect these duties have had on the cotton industries in England and i India, an effect which we do not think can be denied, they certainly have been of immen benefit to the Indian industry. Since their imposition it has been in a most flourishin condition. Increased demand, at more profitable rates, caused in the manner we hav endeavoured to indicate, are facts beyond dispute. The rapid advances in the value of th cotton mill shares in India are proof that a great impetus has been given to their industry— neither can it be denied that this revival has been concurrent with the imposition of the duties. To deny that these duties are a benefit to the Indian producer is to ignore the mo palpable of facts. The slight concession the margin which the duties secure to them is sufficie to attract the demand for their productions, whilst the increased price they obtain is sufficie to account for their heavy engagements, for the advances recorded in the value of their shar and for their contemplated extensions.

61. We therefore conclude that it is impossible to fix a dividing line whereby a du placed on our goods, unless completely countervailed, will not result in injury to the tra of Lancashire, whilst that of India will be correspondingly benefited.

Objection VI.

"*That the imposition of these duties has inflicted serious injury to our trade, and we continue to do so, unless completely countervailed.*"

63. The imposition of this duty, unaccompanied, as it is, by complete countervailin excise duties on the products of such a large competing industry as exists in Indi imposes, as we have endeavoured to show, a heavy burden on Lancashire. Ever since the imposition was threatened, our trade with India has been harassed and uncertain. In antic pation of their imposition, merchants would only place such orders as could be completed an delivered in India by the time it was expected the duty would be levied, and when the du was suddenly imposed at an earlier period than anticipated, wholesale cancellings of orders f the most trivial causes took place. Business with India became practically suspended, an lessened production or accumulation of stocks were the only alternatives of Lancashi producers to accepting orders at unprofitable, or in many cases ruinous, prices.

64. Nor was this lamentable state of affairs confined to those who had previous been engaged in the production of cloths exclusively for India. Deprived of the customary outlet for their production, the makers for India were compelled to enter in competition with makers for other markets, with the result that prices wer sympathy with those current for the Indian market, and in consequence o competition to which they were subject.

65. It was principally to this cause that the great stoppage of machin dented except in cases of strikes or lock-outs, took place. No less than 30,0 idle, with all the necessary preparatory machinery, in the Blackburn distric fact that the trade of this district is mostly engaged on productions for the disposes of the suggestion that it was due to a general depression. If any were required, it is supplied by a reference to our exports to India during months, as compared with the corresponding months of last year :—

Statement showing Exports of Cotton Goods to India during January to May compared with same months in 1894.

66.

	1894.	1895
	Yards.	Yards.
Bombay	432,600,840	239,852,6
Madras	45,715,100	82,178,20
Bengal and Burma	527,073,700	362,293,80
Total ...	1,005,389,600	738,304,7

67. These figures show a falling off in our exports to India in five months of 67,091,000 yards, or more than 25 per cent. reduction as compared with last year, whilst there has been an increase to all other countries in the same period of 120,890,700 yards, thus proving that if our Indian trade had not been interfered with, the volume of our trade would have been greater than in any previous period of its history.

68. It has been suggested that the exports of last year were abnormal, and that a comparison with 1893 would be more correct. In answer to that suggestion we state that the exports to India in the early months of 1893 were abnormally low owing to a dispute in the Cotton Trade, which lasted from October 1892 to March 1893, a period of twenty weeks, with its consequent lessened production. Neither do we admit that the exports of the first five months of 1894, with which we are comparing the exports of this year, were abnormally high, because Indian Merchants bought larger quantities than usual, in anticipation of the imposition of the duties. However true that suggestion might be with regard to the later months of the year, it certainly could not have been true of the earlier months, because the orders that these exports executed must have been placed at least four to five months before the goods were exported, which brings us to a period before the duties were suggested.

69. All this is, however, in strange contrast to the activity which has been displayed in the Indian cotton mills since the imposition of these duties.

70. To the development of the cotton industry in India by fair and legitimate means we do not and never have objected; but we do object to the fostering and protecting of a competing industry in our Dependency at the expense of those engaged in the same industry in this country. All we want is "fair and equitable" treatment; and if increased revenue is required for the Indian Exchequer owing to the loss in exchange, and if it is decided that this increased revenue must be obtained by the imposition of import duties, and that there shall be no exemption from the operation of those duties, then we do not object to bear the burden if like conditions are imposed on those engaged in a similar industry in the country imposing them during such financial crisis.

The chief objections that have been urged against the imposition of a complete excise duty are—

That the Indian cotton mills industry is in a depressed state and that the imposition of such a duty would cripple or check the growth of the only "large manufacturing industry that has grown up in India, to the great disadvantage of the working classes."

That such a duty could not be levied on the produce of mills in Native "States . . . and would therefore greatly favour mills outside British "India, to the prejudice of mills in British provinces."

"That as there is no competition in goods made for India, to tax them "would be a grievous injustice, and would be to impose a heavy oppressive tax upon the poorest classes of the population, for which no justification could be offered."—(Mr. Fowler, House of Commons, February 21st, 1893.)

However true the objection of Indian millowners might have been to the imposition of these duties a short time ago on account of the depressed state of the cotton industry in India, it could not be urged now in face of the impetus that has been given to

their industry, as shown by the share list quoted in the appendix. Whether such a du would check its growth is open to doubt, seeing that it would not be subject to mo harassing conditions than ours.

73. As regards their second objection, they have already taken care that mills outsi British India should not be subject to more favourable conditions than their own, as th following extract from Sir James Westland's speech in introducing the Tariff Act wi show. Comment is unnecessary. "So far as regards this class of mills, the existing la "gives us ample power. We can under the Tariff Act declare the territory of any nati "chief to be foreign territory, and thereupon all imports from it become subject to th "ordinary duties levied upon goods imported by sea. But to make things perfectly cle "we have repeated that provision in the present Bill, and have thus taken power, ev "without subjecting to duty all imports from any such States, to levy the duties upon a "cotton goods so imported, and if it is necessary to prohibit importation except l "specified routes. If we are burdening our own manufactures in order to avoid pr "tecting them against Manchester, we shall certainly take steps to prevent the protectio "against our own manufacturers, of goods manufactured outside British India."—(Pape relating to Indian Tariff and the Cotton Duties, 1894, page 21.)

74. As regards Mr. Fowler's contention that a complete excise duty would impose heavy oppressive tax on the poorest classes of India, for which he could offer no justifi cation, we would remark that unless the poorest classes of India form a very sma proportion of the population, they are already subject to this oppressive tax for the impos tion of which no justification is offered, as the following statement will show :—

	Yards.
Cloth imported into India on which duty is paid (say)	2,000,000,000
Cloth made by hand looms in India from yarns imported from England on which duty is paid	180,000,000
Cloth made by power looms in India from yarns above 20s on which duty is paid	60,000,000
Total amount of cloth on which duty is paid	2,240 [illegible]00
Cloth made in India from counts 20s and below, and which are duty free	240 [illegible]
Total amount of cloth consumed in India ...	2,480. [illegible]

75. It will thus be seen that of the 2,480 millions of yards of cloth used 240 millions of yards are duty free, so that either the poorest classes only tenth of the population, or they are already subject to this oppressive tax. shown that it does not follow that because the goods made on Indian loo below are duty free, that the consumer does not pay an enhanced price for goes to enrich the producer.

76. The masterly manner in which you defended our cause in the H mons on the occasion of the debate on these duties gives us encouragement receive equitable treatment at your hands.

77. We rely, however, not on the favour of a political party, but on our cause. We do not ask, nor do we require any favourable consideration, as that if for purposes of revenue, either now or at any other time, the imposition are essential, that they shall be imposed equally on the products of Indi Lancashire. Justice to India must not mean injustice to Lancashire. Th ar identical, and an injustice cannot be imposed on one without being refl

ther. The cry of "Perish India!" meets with no response in Lancashire, for with the rosperity of India our interest is bound up; but as the custodians of the welfare of the Cotton Trade, on which the prosperity of Lancashire depends, we cannot allow its interests o be sacrificed to the Indian millowners, whose profits are being enhanced by our losses, nd the increased price they extract for their non-dutiable goods from the consuming illions of India.

78. In leaving in your hands the issue of this question, which is so momentous to the welfare of the cotton industry of Lancashire, we only ask that you will hold the scales of justice evenly between Lancashire and India. We ask for no consideration but what is merited by the justice of our cause. We believe that our interests can be safely entrusted o you, and we look forward with confidence to your decision, which we feel sure will be uch as will assist in renewing prosperity to our industry by restoring to us the right of ree and equitable trading with our Dependency.

I am,
Your Lordship's obedient servant,

JOHN WHITTAKER,
Director of the United Cotton Manufacturers' Association of the North and North-East Lancashire Cotton Spinners' and Manufacturers' Association, and of the Blackburn and District Chamber of Commerce.

RISHTON, *July 9th*, 1895.

We, the undersigned, representing the various Manufacturing and Operative Associations f Lancashire, together with the various Chambers of Commerce, express our approval of the oregoing statements.

TOM GARNETT, *President of the United Cotton Manufacturers' Association.*
HENRY HARRISON, *President of the Blackburn and District Chamber of Commerce.*
PLATT, *President of the Oldham Chamber of Commerce.*
MACKISON,
S FLETCHER, } *The Federation of Master Cotton Spinners' Associations.*
ON HARVEY,
BLE,
OMPSON,
ER CLEGG,
BARKER, } *The United Cotton Manufacturers' Association.*
TTERSALL, *Secretary.*
UA RAWLINSON, *The North and North-East Lancashire Cotton Spinners' and Manufacturers' Association.*
ES MAWDSLEY, *Operatives' Secretary.*
MAS ASHTON,
OLMES,
IULLIN,
DGE,
I. WILKINSON, } *Operatives' Representatives.*

APPENDIX TO No. 8.

Statement showing List of Spinning and Weaving Companies in India, together wit number of Shares in each Company. Also amount paid up on each Share, togethe with price of Shares on April 14th, 1894, and June 14th, 1895.

	No. of Shares.	Amount paid.	Price, April 14, 1894.	Price, June 14, 189
		Rs.	Rs.	Rs.
Ahmedabad	600	1,000	1,400	1,400
Alliance	1,500	1,000	455	725
Anglo-Indian	9,345	100	46	55
Bellary	871	500	570	570
Bombay Cotton Manufacturing	900	1,000	320	465
Bombay National	600	500	125	300
Bombay United	100	1,000	600	860
Britannia	1,000	1,000	175	400
Central India	6,000	500	1,060	1,455
China	800	1,000	375	825
City of Bombay	600	1,000	765	920
Colaba Land and Mill...	4,000	700	555	680
Connaught	600	500	520	685
Coorla	800	1,000	390	710
Coral	800	1,000	700	490
Currimbhoy	5,691	1,000	650	700
David	1,400	500	325	480
Dhun	1,000	1,000	400	375
Empress	1,100	500	480	550
Framjee Petit	1,250	1,000	355	485
Hindustan	875	1,000	660	750
Hingunghat	700	500	500	555
Howard and Bullough...	1,500	500	490	670
Hyderabad	700	1,000	1,140	1,190
Imperial Cotton	900	500	270	440
Indian Manufacturing...	900	1,000	1,140	1,310
James Greaves	1,100	500	510	650
Jaffer Ali	600	500	725	655
Jamshed Manufacturing	1,800	250	120	170
Jewraj Balloo	1,000	1,000	800	1,140
Khandeish	795	1,000	620	795
Khangaum Manufacturing	400	250	7[illegible]	770
Khatao Mackunjee	1,000	1,000	[illegible]	850
Leopold	3,500	100	14[illegible]	200
Lord Reay Manufacturing	415	1,000	56[illegible]	
Luxmidas	1,000	1,000	77[illegible]	
Madras United	350	1,000	2,55[illegible]	
Mahaluxmee	600	1,000	275	
Mahaboob Shahi	3,400	500	50[illegible]	
Maharaja Mysore	4,500	100	105	
Manockjee Petit	4,000	1,000	1,565	
Mazagon	5,000	250	12[illegible]	
Morarji Goculdas	1,050	1,000	1,90[illegible]	
National	500	1,000	105	
New Great Eastern	1,400	1,000	41[illegible]	
Oriental	5,725	625	32[illegible]	
Peru Md. Manufacturing	900	1,000	35[illegible]	
Presidency	743	1,000	1,21[illegible]	
Queen	800	1,000	295	
Ripon	800	1,000	795	
Sassoon Cotton	1,500	1,000	1,300	
Sholapore	550	1,000	1,300	
Soonderdass	750	1,000	530	
Southern India	1,000	500	150	
Southern Maharatta	1,212	250	327½	
Sun	1,300	250	180	
Star of India...	1,000	1,000	125	
Swadesi	3,000	500	430	
Union (Lang & Co.)	900	1,000	350	
Union (V. Gopalji)	1,000	1,000	455	
Victoria	550	1,000	250	
Wadia	1,000	1,000	725	
Western India	1,200	1,000	610	

A careful analysis of the above statement shows that the owners of Indian [illegible] shares have been enriched by no less than Rx. 1,600,000 by this advance which h[illegible] This sum is Rx. 250,000 more than the whole of the cotton duties will produce.

MILLOWNERS' ASSOCIATION,
BOMBAY, *7th January* 1896.

To

J. M. CAMPBELL, ESQ., C.S., C.I.E.,
Collector of Land Revenue, Customs and Opium,
BOMBAY.

SIR,

In accordance with the request conveyed in a letter from the Under-Secretary to Government, Revenue Department, No. 8810, of 11th November 1895, I am directed to respectfully submit to you, for the information and consideration of Government, the opinions of the Bombay Millowners' Association on certain papers laid before Her Majesty's Secretary of State for India, setting forth the objections by representatives of cotton manufacturing interests in the United Kingdom to the cotton duties levied in India.

2. These papers are forwarded as accompaniments to a letter from the Government of India, Finance and Commerce Department, No. 5185-S.R., dated Simla, 30th October 1895, which concisely summarises their arguments in support of the contention that the cotton duties, as levied, have the effect of protecting Indian against British industry, as follows:—

(1) That Lancashire exports to India a certain quantity of yarns of No. 20 and lower counts and fabrics woven from such yarns which pay an import duty, whereas the same yarns spun and fabrics woven from them in India are exempt from excise.

(2) That, in the case of woven goods made from excisable counts of yarn, the Indian manufacturers pay duty only on the grey yarn values of the goods, whereas the imported goods are weighted with duty on the value of the goods as completed.

3. The Government of India further express the desire that the Association in its reply should avoid, as far as possible, any discussion of the relative elements which enter into the cost of English goods and Indian goods respectively, as likely to serve no good purpose, and address itself mainly to the points—

(1) Whether any, and if so what, new difference is imported into their relative cost by the amount or method of taxation;

(2) Whether that difference has the effect of favouring one industry as against the other; and if so,

(3) Whether, and how, that difference should be eliminated.

4. The Government also indicate that it would be of assistance in the consideration of the question if the Association would state its views generally not only as to whether there is any protective effect which requires remedy, but also as to what remedies can be applied without disturbing the course of trade; and they conclude with a request for information as to the extent to which bleached and printed goods of Indian manufacture compete with imported goods.

5. Agreeing with the Government of India as to the advisability of avoiding the discussion of matters having no direct bearing on the question at issue, the Association will, so far as may be compatible with a full analysis of, and reply to, the statements and objections submitted, endeavour to adhere to the lines indicated in the covering letter; but the ground opened up by the papers is so wide, the arguments adduced so diffuse in some respects, so carefully circumscribed in others, and the figures quoted in support of them so intricate and liable to misconception by non-experts, that an exact adherence to the condensed points laid down by the Government of India would be exceedingly difficult, if not practically impossible.

6. In the examples selected, for instance, purporting to show by detailed comparative statements of the same goods manufactured in England and India, the protective incidence of the import duty *versus* excise, with the one exception of grey drills, none of the English cloths selected are ever made, or ever can be made, to a profit in India from Indian cotton, and the deductions are accordingly absolutely fallacious and misleading. The cloths which the Indian manufacturer, it is suggested, would produce in substitution for the English descriptions, would be relatively on about a par with a comparison between an ammunition boot and an Oxford shoe. The cloths would both be made, or presumably made, of cotton, and both would be used as articles of clothing in the same way as the boot and shoe would respectively be made of leather, and both used as foot coverings, but the comparison would not go further in the one case than the other. The yarns used in the manufacture of the Indian cloth would be no nearer those used in the English piece than the leather in the ammunition boot would be to that used for the Oxford shoe, nor would the one cloth act more as a substitute for the other. The only fair basis of comparison in statements of this character would be to select identical cloths made in England and India from the same, or even approximately the same, counts and weights of yarn, and that such a manifestly equitable and indeed essential comparison is nowhere attempted except in the one isolated case of grey drills,—the English makes of which form an insignificant and almost inappreciable proportion of the cotton goods imported and the total imports of which have not been adversely affected by the duty,—may be accepted as fairly conclusive evidence, equivalent to a practical admission that no such cloths exist.

7. That this is so, and that there is no competition worthy of the name between the cotton yarns and goods made in England and India respectively, this Association has always contended, and it is on this assumption and the statistical facts which support it that the entire scheme of the excise levied on cotton manufactures in India has been based. If there is no real competition there can be no real protection, and when the representatives of the cotton manufacturing interests in England come forward to prove the existence of protection, the first and best evidence to that end would be a straightforward statement of the various yarns and goods in which the competition exists. On the one hand there is the definite distinct statement that the limit of excise and method of levying it have been fixed as it now stands, because there is no practical competition, and surely the head and front of any criticism of, or reply to, such a statement should have been an equally definite list of the goods in which such competition existed, or would be induced by the operation of the import duty and excise. Without some such basis to go upon, it is idle to argue and impossible to admit that competition and concomitant protection exist, and this Association contends that, in the absence of definite information on this point, no representation is worthy of the serious consideration of Government, no specific case having been made out, which involves the condition under which Her Majesty's Government were pledged to intervention.

8. It is certainly stated in the papers that 250 millions of pounds weight of yarn of 20s and under is made annually in England, but it is nowhere asserted that more than a very limited portion of that is destined for, or in any form finds its way to, Indian markets. Our statistical information enables us to say that it does not come to us in the shape of yarn, and although we have not the same absolute certainty as to woven goods, it is sufficiently well known that, save in the one instance of drills, it is not present to an appreciable extent in the cloth imported. If any misapprehension existed on this point, it was the manifest duty of the representatives of the English cotton manufacturing interests to remove it, and they would have had no difficulty in doing so, as English spinners and manufacturers are perfectly informed as to the ultimate destination of their production. That they have not done so, or perhaps it would be more correct to say that they *have only* been able to do so *in the case of drills, would* alone be sufficient to dispose of any allegation that competition either does or can exist in yarns of 20s and under, or goods made from *them, while, as to* goods woven from *higher* counts, there is not only no instance given of existing competition, but no suggestion of possible

competition in the future except by means of substitution. In other words, leaving out drills, the whole case against the relative incidence of the import and excise duties, as put forward by the representatives of the English cotton interests, rests upon substitution and the possibilities of competition thereunder.

9. The exaggerated importance attached to the so-called law of substitution will be dealt with when the respective papers are discussed separately and in detail; its potentiality and the extent to which it might operate are aptly enough illustrated and in no way minimised in the parallel already instituted, but it here claims attention from the fact that it is the one point on which the papers make any reference to the experience gained and the results ascertained from the operation of the import duties in the past.

10. Import duties are not new to India, and their partial removal in 1878 and total abolition on cotton manufactures in 1882 are sufficiently recent events to permit of their effect on trade being easily ascertained and understood. No countervailing excise then existed to minimise their influence or confuse the issues, and if the effects of the tax were even within measurable distance of what the English cotton representatives allege as directly attributable to the legislation of 1894, they must have been written broadly and unmistakably on the pages of the trade records of the time. Imports of English cotton goods and especially yarns should have shown a rapid and immediate development when relieved of the repressive impost, and Indian cotton spinning and weaving should at the same time have received and evidenced a decided temporary, if not a permanent, check. Had this been the case, the representatives of the English cotton trade would have been fairly entitled to appeal to the records and experience of the past thirteen years in proof of their present contentions. But nothing of the kind occurred. The import trade of the country, apart from temporary fluctuations, showed only a steady natural increase ; while the Indian industry, so far from being adversely affected, seemed to receive a remarkable impetus for good ; the increase in the number of spindles which, for the five years preceding the abolition of the duty, had only been 331,108, being 1,131,584 spindles for the five years after 1882 when the duty was abolished.

11. In thus ignoring the experience of the past, the Association holds that, as already remarked, the arguments in support of the English case, as contained in the papers under criticism, are [illegible]efully, if not unduly, circumscribed ; while in suggesting that the effect on the trade, which really involves the entire question at issue, should be judged upon the statistics of the first few months of the present year against the corresponding months of 1894, when the trade was inflated by the exceptional influences of high exchange and the rush to import goods before the imposition of the duty, the compilers of the papers are scarcely in accord with their appeal for justice so conspicuously emphasised.

12. When statistics are depended upon as an index to, or explanatory of, the true course of trade, it is usual to select either years at certain stated intervals or, better and more reliable still, averages of periods sufficiently extensive to avoid true results being obscured or perverted by merely temporary influences. For instance, when the Secretary of State for the Colonies recently called for returns from Colonial governments to show whether foreign imports were displacing similar British goods, he asked for figures of three named years at equal intervals of five years. It may perhaps be said that the short period, which had elapsed between the imposition of the duty and the preparation of the English case, did not permit of a longer period being taken for comparison, but this is no reason for it being restricted to the one year immediately preceding ; and it will be perceived from the figures which the Association now supply that, when fairly analysed, the statistics at once dissipate the allegation that the imposition of the 5 per cent. duty on cotton goods and yarns imported into India is the sole cause of, or even contributes in a material degree to, the several causes which, combined, are at present depressing the Lancashire cotton trade. That some branches of the Lancashire cotton trade are undergoing a period of great depression is undoubtedly and regrettably true, but that it arises from any discrepancy in the relative incidence of the import and excise duties in India is not

true. Even were that influence all that the English figures and statements claim, it could but amount to a small percentage on a few descriptions of goods in limited consumption, the effect of which would be lost in an entire trade where the raw material has undergone fluctuations to the extent of 60 per cent. within the year and some times 10 per cent. in a few hours. It is equally incorrect to say that the English manufacturers' loss has been the Indian millowners' gain, for, at this time of writing and for some considerable time past, it has been impossible to buy cotton in Bombay at the market price of the day, turn it into yarn, and sell it at the market price of the day to a profit. Where mills not producing specialities have recently earned profits, it has been owing to fortunate speculative operations in anticipation, either in buying the raw material cheap or selling the manufactured article dear.

13. While offering these observations on the methods that have been followed in drawing up the case for the objectors, it may not be inopportune at this stage to solicit attention to the significant omission from the papers of all reference to the important fact that the trade of the Bombay mills is mainly an export trade. By this omission it is tacitly assumed, and people, unaware of the facts, would be led to believe, that in discussing the incidence of the respective duties, import and excise, the question is one in which the entire production of the mills competes directly or indirectly in Indian markets with English yarns and fabrics, whereas from 70 to 80 per cent. of all the yarn spun by the Bombay mills is exported and finds markets where Lancashire and Bombay compete on equal terms. The question of competition and protection is not only to that extent restricted, but the import duty paid on the stores consumed in the manufacture of that portion of the production as also, in addition, the import duty on the stores consumed in the manufacture of the cloth exported, constitute a protection in favor of English spinners and manufacturers, which must be treated as a set-off, and not an unimportant one against any slight protective incidence which may result from the mode of levying the excise on yarns only above 20s, as compared with the import duty levied on cloth in its manufactured state.

14. The Association will now criticise and answer in detail, according to the order in which they are numbered, the various papers which constitute the basis on which the representation is mainly founded. But it will materially shorten this process and obviate the necessity of repeating at different places the same argument, if before doing so an answer is first given to para. 7 of the Government of India's letter No. 5185-S.R. of 30th October 1895, respecting the extent to which bleached and printed goods of Indian manufacture compete with the imported goods. To that enquiry the answer must be, that there is absolutely no competition whatever, there being neither bleaching nor printing works in the country. A considerable amount of block-printing is done and has been done from time immemorial by hand, but the methods practised are so antiquated and cumbersome, and the production so crude, that they cannot be considered as competing with European goods. As regards both bleached and dyed and printed goods, therefore, the Association does not propose to submit either criticism or suggestion.

15. To avoid useless repetition and prolixity in reference, the paragraphs in each paper are numbered in accordance with the copies hereto appended.

PAPER NO. 1.

16. The issues raised in this paper are extremely confused by dyed and printed goods and dyed and turkey-red yarns being referred to indiscriminately, but, so far as they admit of being formulated, they appeared to be that, as regards dyed yarns imported into British Burma from India—

(1) The British importer has to pay more than double the tax which is paid by his Indian competitors.

The British dyer pays duty on 9½ annas per lb., from which the Indian buyer is exempted.

They (the British dyers) are subject to a direct tax on at least 8 annas per lb., from which the Indian dyer is exempted.

(2) That the trade is a very large one ; the exports of dyed yarns and cloth to India being 20 million pounds ; the imports of alizarine from Germany into India having increased from 1,498 tons in 1889 to 3,314 tons in 1893 ; and that there were exported from Indian ports to Rangoon last year about 1¾ million pounds of dyed yarns.

17. For the sake of convenience it is desirable to take No. 2, the extent of the trade, first. Separate statistics are not available of the dyed goods and dyed yarns imported in pounds, but the bulk of the 20 million pounds mentioned may be taken as made up of dyed and printed cloths with which, for reasons already given, it is unnecessary to deal, and this also disposes of paragraph 12, no cloth being woven in India from imported yarns except by hand-loom weavers.

18. But the real objections in this paper are concerned more particularly with the yarns exported from Bombay to Rangoon. Regarding these it is impossible to obtain figures from the Custom House returns, but from private sources it has been ascertained—no earlier figures are obtainable—that the exports of all dyed and turkey-red yarns to Rangoon were—

1894—Six months, July to December..... ..... 604,000 lbs.
1895—Ten months, January to October ..... 542,000 „

19. This can scarcely be called a large trade, nor does it appear to be an increasing one, and when allowance is made for the fact that the Government of India have already reduced the import duty on dyed yarns of 20s count and under to a half per cent., its importance is not sufficient to demand special consideration, much less special legislation. Its insignificance may be further inferred from the fact that the two dye-works in Bombay in 1893 only consumed about 140 tons of alizarine out of the 3,314 tons imported.

20. As to No. 1, the amount of protection enjoyed by the Indian dyer in goods shipped to Rangoon is magnified by taking 15 annas per lb., the full price of the best English turkey-red yarn as the price all round, Indian turkey-reds being 2½ annas per lb. less, but the shipments from Bombay to Rangoon consist chiefly of fancy colours—greens, yellows, benzo-purpurine and congo-reds, &c.—the average value of which would be about 10½ annas per lb. How the result is arrived at, that the British importer has to pay more than double the tax of his Indian competitor, there is nothing to show, but the untaxed 9½ annas is shown by the simple process of deducting 5½ annas per lb.—the tariff valuation of the grey yarn—from 15 annas and ignoring the cost of chemicals, packing, and other charges. In paragraphs 8 and 9 it is suggested that in Indian dyeing a large portion of the dye-stuffs used are native products, on which no duty is paid, instancing indigo and catechu. What hand-dyers use it is impossible to say, but in the two Bombay dye-works this is not the case, practically all the chemicals used being imported articles. Indigo and catechu are only used in dyeing blues and browns. Of the latter, none have been shipped from Bombay to Burma during the past two years, while blues have only been about 8 per cent. of the exports. A fair estimate of how the import duty falls at present on Indian-dyed yarns would be—

	As.	ps.
Selling price	10	6
Deduct—Duty paid on—		
Grey yarn	5	6
Chemicals, paper, mill boards and twine	2	0
	7	6
	As. 3	0

21. The Indian dyer has, therefore, 5 per cent. on that or ·15 anna per pound in his favour if the question of coal be left out entirely. That may, as mentioned, be a very small item in the Vale of Leven where it probably can be had at 6*s.* to 7*s.* per ton or even less, but in Bombay it costs at least 20*s.* per ton and constitutes something like 12½ per cent. of the cost of dyeing turkey-red and 8 per cent. of the cost of dyeing fancy colours.

22. Taking that into account and the very limited amount of trade involved in yarns over 20s, the question at issue is insignificant.

PAPER No. 2.

23. This paper purports to show how Lancashire is *likely* to be affected by counts 20s yarn or under being excise free, and it is significant to note in connection with the preliminary observations as to the method adopted in compiling the representation, that it only essays to prove what, in the writer's opinion, is likely to take place in the future and nowhere gives an instance of existing competition and resulting protection. But if the value of that opinion is to be gauged by the same standard of credibility as the statements and examples on which it is founded, the injury to Lancashire is not likely to be of a very serious character.

24. To begin with, the writer, in paragraph 2, makes a statement which he surely cannot have verified by actual reference when he states that he finds "in the Blue Book entitled "'Papers relating to the Indian Tariff Acts, 1894,' page 8, a practical acknowledgment that "Lancashire might compete with India with American cotton at 3*d.* per lb." No such acknowledgment was ever made. What Sir James Westland actually did say was, that "it would "obviously never pay Manchester to use up American cotton at 4*d.* a pound in making a class "of goods which their Indian competitors can make up as well out of cotton that only costs "3*d.*" The enormous difference which exists between these two statements is apparent at once even to non-experts, but the importance of the misrepresentation is only fully apparent when it is seen that it is carried through the whole of the paper, taken as the basis for all calculations and necessarily colours the deductions in every example, the manifest absurdity being assumed that, when American cotton declined in value, Surats remained stationary. In taking the prices named, Sir James Westland was clearly, for the purpose of illustration, speaking in round figures, but that in so doing he was in no way instituting an unfair comparison will be seen from the following statement of the average prices of standard qualities of American and Indian cotton during the past five years :—

Average prices of Mid-Uplands and Good Dhollera in Liverpool from 1891 *to* 1895.

	1891.	1892.	1893.	1894.	1895.
	d.	*d.*	*d.*	*d.*	*d.*
Mid-Uplands	$4\frac{5}{8}$	$4\frac{17}{32}$	$4\frac{1}{2}$	$3\frac{13}{16}$	$4\frac{3}{64}$
Good Dhollera	$3\frac{31}{32}$	$3\frac{19}{32}$	$3\frac{15}{16}$	$3\frac{7}{64}$	$3\frac{11}{32}$
Difference	$\frac{51}{64}$	$\frac{43}{64}$	$\frac{33}{64}$	$\frac{41}{64}$	$\frac{45}{64}$
Percentage of difference ...	18·24	15·75	12·50	17·37	17·37

Average difference ... ... 16·24 per cent.

25. To this percentage of difference, to make a fair comparison between the Lancashire and Indian spinner, has, of course, to be added the cost of laying down Indian cotton in Liverpool, which, on the average price of Good Dhollera as quoted, is not less than 8·50 per cent., making an average difference of 24·74 per cent. as against Sir James Westland's 25 per cent. As a matter of fact, on 15th February 1895, when American cotton was quoted in Liverpool at 3*d.* per lb.,

Good Dhollera was quoted at	$2\frac{9}{16}$d.	per lb.
a difference of	$\frac{7}{16}$	per lb.
or	17·07	per cent.
Add—Cost of shipping to, and delivery in, Liverpool	10·65	,,
Actual difference between working cost of Indian and Lancashire Spinner against the latter	27·72	per cent.

26. Totally ignoring this difference, the writer of the paper concludes paragraph 2 with the remark : "The deduction is, therefore, obvious that Lancashire with American cotton at "3*d.* per lb. can spin 20s yarn or under at a less cost than the Indian spinner can spin the "same counts from Indian cotton." The obvious retort to this statement would be to enquire why English spinners during the 16 years between 1878 and 1894, when no import duty on 20s existed, have not only neglected to avail themselves of the large profits they could have earned by supplying the Indian markets to which they have sent nothing, but have left to the Indian mills the practical monopoly of supplying China with low counts. According to Mr. William Noble, the reason was, because American cotton was not 3*d.* per lb.; but the real reason is to be found in the following tabular statements showing what, irrespective of import duty, it actually costs to make 20s yarn out of American cotton and lay it down for sale in Bombay as compared with the cost of spinning it in Bombay out of Indian cotton.

27. The price of Mid-Uplands on 14th December 1895 is taken from Reuter's telegram, and of Surats from the Bombay Cotton Trade Association official prices of same date. Exchange from brokers' circular of same date.

Cost of spinning 20s yarn in Lancashire from Mid-Uplands and delivering same in Bombay in Rupee value.

Cotton Mid-Uplands at 4⅝*d.*, less 1½ discount, plus 10 per cent. wastage gives		*d* per lb.	5·00
Spinning and bundling...		„	2·00
Freight, insurance and shipping charges		„	0·26
Total cost in sterling ...			7·26
At exchange 1*s.* 1¾*d.* ...		Annas	8-4·46

Cost of spinning best 20s yarn in Bombay.

Cotton one-third Fully Good Bhownuggur ...	at Rs.	215
„ „ „ „ Khamgaum... ...	„	213
„ „ „ „ Khandeish	„	198
		3/626
	Rs.	209
Average at Rs. 209 per candy, less 5½ per cent. discount, plus 18 per cent. wastage per pound	Annas	4-10·98
Cost of spinning	„	1- 4·00
Total cost per lb. ...	Annas	6-2·98
Difference per lb. ...	Annas	2-1·48

or 25½ per cent. less than cost of 20s yarn spun from American.

28. The price of Mid-Uplands on 15th February 1895 is taken from Reuter's telegram and of Surats from the Bombay Cotton Trade Association's official prices of same date. Exchange from broker's circular of same date.

Cost of spinning 20s yarn in Lancashire from Mid-Uplands and delivering same in Bombay in Rupee value.

Cotton Mid-Uplands at 3*d.*, less 1½ discount, plus 10 per cent. wastage gives		*d.* per lb.	3·25
Spinning and bundling		„	2·00
Freight, insurance and shipping charges		„	0·26
Total cost in sterling...			5·51
At exchange 1*s.* 0$\frac{13}{16}$*d.*...		Annas	6-10·57

Cost of spinning best 20s yarn in Bombay.

Cotton one-third Fully Good Bhownuggur	at Rs.	158
„ „ „ „ Khamgaum	„	155
„ „ „ „ Khandeish	„	146
		3/459
		153
Average at Rs. 153 per candy, less 5½ per cent. discount, plus 18 per cent. wastage per pound	Annas	3-7·18
Cost of spinning	„	1-4·00
Total cost per lb.	Annas	4-11·18
Difference per lb.	Annas	1-11·39

or 28 per cent. less than cost of 20s yarn spun from American.

29. As against these comparisons it may be alleged that 20s yarn would not be spun in Lancashire out of such expensive cotton as Mid-Uplands, but this argument, except to a very limited extent, is fallacious, as a cheaper mixture would mean an equivalent increase in wastage. In the same way the Bombay mixing selected is a particularly good one, better than is generally used, but if cheapened in price, the wastage would be greater. Relative values of different descriptions of cotton, in fact, are mainly based on the amount of waste which they respectively give in spinning, so long as the staple is long and strong enough to produce the required yarn without an undue expenditure in spinning, which is the case with the bulk of Indian cotton up to 20s. These figures, so far as Bombay costs and shipping charges on English yarns, are not hypothetical statements, but actuals that can be verified by real transactions, and may, the Association considers, be taken as fully disposing of the possibility of competition between Lancashire and Bombay in yarns of 20s, and practically, therefore, also of goods made from such yarns. The difference is a geographical one and is made up of the cost of sending the raw material to England and bringing back the manufactured product. Were the position what Mr. Noble alleges it to be, Bombay spinners would import and spin American cotton, the respective merits and day-to-day relative values being no hidden secrets.

30. The paper then proceeds to deal with the manufacture of yarn into goods, preliminary to which it discusses in paragraphs 4 and 5 the cost of dutiable stores used for the purpose in Indian mills. Some stress is laid in this connection on a quotation from the Blue Book previously referred to, to the effect that the dutiable stores used in an Indian mill came to about 25 per cent. of the cost of production, upon which 5 per cent. would amount to a $1\frac{1}{4}$ per cent. tax. The remark was made by Sir Griffith Evans, who was right in the first part of the statement, as the value of the dutiable stores does come to 25 per cent. of the cost of production, but made a perfectly natural error, for a non-expert, in speaking of the 5 per cent. duty on the fourth of the cost of production as 5 per cent. on the fourth of the value of the cloth.

31. By taking the expenditure of an English mill and adding on varying percentages, the writer of the paper arrives at the conclusion that the duty on imported stores used in Indian mills is equivalent to ·005*d.* per lb., but to leave no doubt on the subject, the Association has obtained statements of actual expenditure on cloth woven from four leading Bombay mills operating in the aggregate 2,890 looms, which gives an average result of ·016*d.* per lb., equivalent to $\frac{1}{4}$ per cent. on the value of the cloth, taking the average selling value at annas $7\frac{1}{2}$ per lb. Lest any exception should be taken to the correctness of these figures, I enclose for your satisfaction copies of the statements received from the respective mills, but would ask that they should not be published as the companies are naturally averse to their respective costs of working being made public.

32. The writer then goes on to give examples of goods made in England and India respectively, but instead of basing these on actual figures, which for costs of yarns there would have been no difficulty whatever in doing, he assumes a basis which embodies, as regards 20s yarns, the false hypothesis with which the paper started and which has already been disposed of by the figures showing the costs of English and Indian made 20s yarn respectively.

33. But as showing the dependence to be placed on the illustrations given in this paper, the Association considers it advisable to test how cloth made from 20s/20s yarn really works out, taking Mr. Noble's own figure of cost ... ... 38·74*d.* a piece.
His expenses at 26 per cent. come to ... ... 10·07*d.* „

leaving ... ... 28·67*d.*

as the cost of the yarn in the piece. Now an $8\frac{1}{4}$ lb. cloth, 24 yards 13 reed 13 pick, would contain of 20s yarn 58·1 oz. of warp and 55·8 oz. of weft, together 7lbs. 2 oz., which at 28·65*d.* would give 4·02*d.* per lb. against $4\frac{1}{4}$*d.*, and the cost of the piece on the latter price therefore would be 40·41*d.*

34. In paragraph 8 the writer states that he will next propose to show how substitution can take place and instances the alteration in certain goods when cloths made of 30s yarn were in 1878 exempted from duty, but he also states the significant fact that, even at the present time, most goods shipped to India are made from these counts of yarns with only slight variations. In other words, the change which took place was no substitution in the real sense of the word, or in the sense which the English representatives claim they have now to fear as the result of the incidence of import duty and excise respectively, but a change to cloths which consumers preferred. The simple fact was that, when impelled by the difference caused by the duty to try a change in the character of the cloth offered, they made the discovery that they had never previously known the real requirements of the Indian buyer, and that their competition for trade had been developed on wrong lines in endeavouring to offer a cheaper and still cheaper cloth by decreasing the weight of cotton and increasing the weight of size in a piece instead of trying the buyer with a better article. An important demand existed and had existed all along which had neither been suspected nor explored until compelled by pressure from without, and it is quite possible that the trade still holds similar surprises in store for manufacturers enterprising enough to make the test. Nor would it be surprising if Indian buyers evinced a tendency to favor a cloth containing more cotton than Mr. Noble's examples of typical Lancashire shirtings, which, he says, are largely shipped to India and which, as his own figures show, are made with warps loaded with 85 per cent. of size and containing only 54 per cent. of cotton. This preference, however, or substitution as the English representatives choose to call it, will only be manifested within certain and very restricted limits as was the case in 1878, when shirtings formerly made from yarns of 32s warp and 36s to 44s weft were supplanted by 30s/30s. The requirements of the consumers of the latter goods, say 30s/30s, 8½ lbs. to 9 lbs. will not be met by a 10½lb. piece of 20s/20s, nor yet by the combination which Mr. Noble's other example consists of, and the sample he speaks of, while possibly commanding the preference of Her Majesty's Secretary of State, would meet with a different reception from a native piece-goods expert who would relegate it to a different category; as a cloth suiting an entirely different purpose from the Lancashire sample it was proposed it should supplant, or quite as likely being neither one thing nor another and suiting no purpose at all.

35. But, even assuming the suggested alternatives would answer their supposed requirements, they could not be made on the comparative basis suggested, as the following analysis will show. Example No. 2 takes a Lancashire cloth, 35 inches 38 yards, 16×16, 30s/30s counts, 8½ lbs. substitute of 9 lbs. This is supposed to be produced for ... 52·00*d.*
from which deduct expenses ... ... 22·10*d.*

leaves ... ... 29·90*d.*
as the cost of the yarn which would be 58·58 oz. warp and 56·35 oz. weft or together 7lbs. 3 oz., which would give 4·16*d.* per lb. as the cost. The price of a fair quality of 30s cop yarn on the day was not less than 5*d.* per lb., and the cloth must then cost at least 58*d.* per piece or 11½ per cent. more than stated.

36. The third example is to show how the Indian manufacturer can substitute a cloth for the Lancashire make by using duty-free warps and excisable weft, and for this purpose the same piece of Lancashire cloth is taken as in the preceding example, but the Indian cloth is 35 inches 38 yards, 14×16, 20s/30s yarn, to weigh 10 lbs. The yarn in the piece would be 76·89 oz. warp at annas 5½ and 56·35 oz. weft at annas 7 per lb., and the figures would stand as follows:—

	Mr. Noble's figures. *d.*	Bombay Actuals. *d.*
Yarns	35·01	40·77
Expenses	17·59	12·66
Excise on weft	·85	1·004
Duty on stores	·06	·016
	53·42	54·45

37. It is only fair to point out that the wide difference between the alleged and actual costs of the Lancashire cloths admit of an explanation, in that the real construction would not be as it is stated to be, that finer yarns containing less weight of pure cotton but heavily sized would be used instead of the counts mentioned, but it seems to this Association that, by suppressing the explanation, an exceedingly doubtful mode has been adopted of presenting the case to non-experts. Under any circumstances, and from whatever point of view the figures may be considered, they cannot be accepted as proving any of the contentions of the English case, and it is interesting to set the results of the analysis against the points which, the writer says, he hopes he has made clear.

(*a*) That Lancashire, with American cotton at about 3*d*. per lb., can produce coarse counts of 20s or under as cheaply as can be done in India.

When American cotton was at 3*d*. per lb., it cost As. 6-10·57 per lb. to lay down in Bombay 20s yarn made from American cotton, as compared with As. 4-11·18 per lb. for 20s made from Indian cotton in Bombay.

(*b*) That the statement in the Blue Book that dutiable mill stores cost 25 per cent. of the cost of production is a fallacy.

The statement in the Blue Book was a mere oversight; but the duty on stores used in Indian mills in making cloth is more than three times the rate stated in the English representation.

(*c*) That Lancashire can produce cotton goods such as are made in Indian mills at about the same cost.

The examples given on the contrary prove quite the reverse, and, provided the English goods are made of the yarns they purport to be, there is no approach to competition between England and India in either yarns of 20s count and under spun in England or goods made therefrom.

(*d*) That by relieving Indian manufacturers from an excise tax on yarns, 20s and under, there is given to them a decided advantage and great protection which will enable them to produce goods of a quality equal to those made in Lancashire from finer yarns, which can only be admitted into India by paying a duty of 5 per cent. This is giving the Indian manufacturer protection to this amount.

There is no competition in yarns of 20s and under, and consequently no protection, and the examples given prove nothing as to substitution.

(*e*) That the present arrangement of the countervailing duties omits a very important means of raising revenue.

The arrangements of the countervailing excise were never intended for the purpose of raising revenue, and from that point of view alone would be economically as unjust as an excise levied in Lancashire. In fact the moment the excise exceeds or even equals the point at which it balances the import duty without making full allowance for the import duty on all stores consumed, both in yarns and goods exported, and the extra expense and harassment to trade, it becomes protective of Lancashire and penalises India's own manufactures.

(*f*) That goods imported into India with 5 per cent. duty increases the market value of the Indian coarse goods to a like amount, and that the advantage thus derived goes into the manufacturer's pocket and is of no advantage to the Indian consumer.

There is nothing in the previous portion of the paper in support of this conclusion, and it is merely a gratuitous assumption unsupported by a tittle of evidence.

38. The Association sees no necessity for dealing with the extraordinary allegation in paragraph 22, that the servants at the respective mills are appointed the assessors of excise. That is a statement which will doubtless be dealt with by the Government of India. It is also questionable whether any good end is to be served by noticing the remarkable character of some of the other general arguments in this paper. Such, for instance, as that contained in paragraph 7, that for a number of years India has been exceptionally prosperous and can well afford to pay a countervailing excise on cotton goods. To the ordinary mind the financial stress which demands the levy of import duties as a means of restoring the equilibrium between revenue and expenditure is scarcely evidence of prosperity, and that prosperity, if it existed, should be a reason for the infliction of a harassing and inquisitorial tax on the one important industry of the country is no more an economical sequence. Of a like nature and value is the suggestion in paragraph 23, that India should seek salvation and prosperity in agriculture, presumably leaving the manufacture of cotton goods to Lancashire. The writer loses sight of the important fact, however, that, if from undue taxation or any cause, India should lose ground as a producer of low count cotton yarns and coarse goods, the result would not be to the advantage of Lancashire, but would simply mean the transfer of the industry further east to China and Japan, where the recent extension of cotton spinning quite throws the moderate and gradual increase in India's production into the shade and has had far more to do with the existing depression in England than the Indian import duty.

PAPER No. 3.

39. Consists of four examples of the cost of producing different cloths in England, with a view to showing the protection which the mode of assessing the excise on yarn only would afford to Indian manufacturers if the goods were made in India, which, however, they are not, and for all practical purposes cannot be. Examples II, III and IV consist respectively of bleached, dyed and printed goods, and need not therefore be noticed; and, as regards example No. 1, it is of no practical value, as it gives no details as to what the piece is made of. All that can be said regarding it is that, if the value of the yarn in an 8¼-lb. piece was only 2*s.* 1*d.*, it must of necessity be made of fine yarns heavily sized, and could not, therefore, be made in India at even an approximate to the Lancashire cost; but an 8¼-lb. cloth, if made in India to sell at Rs. 4, would contain Rs. 3 of yarn instead of only Rs. 2·15 as alleged, and the amount on which no excise would be paid by the Indian manufacturer would be only 16 annas per piece or ·8 of an anna instead of 1·48 annas, and this always assuming that the Indian cloth would answer the same purpose and take the place of the English piece, which it could not do, as the two fabrics would have nothing in common but the weight and dimensions.

PAPER No. 4.

40. Is devoted to drills—the one description of cloth that the English representatives have been able to instance as, and so far as the Association is aware, the only one actually made in England of 20s yarns or under and imported into India. This particular cloth occupies a peculiar and unique position among cotton goods, in that it is scarcely worn at all by natives, but almost entirely by Eurasians, Europeans and their servants, and consequently the consumption is less affected by small fluctuations in price, while the quality required for the bulk of what is consumed necessitates it being made of something better than ordinary Surat cotton. While, therefore, grey drill is the special description of cloth that would at first sight appear most open to competition, it is also the special cloth in which yarns made from Indian cotton cannot be freely employed. If accordingly, the demand for the Lancashire makes is falling off, it is not owing to the import duty, as their place is not being taken by Indian fabrics but by imported drill liable to the same duty as English. The statistics as to the imports of grey drills show this most conclusively. From the two following tabular statements—the first of which has been kindly made up by Messrs. Ralli Brothers in continuation of the figures supplied by their Manchester house for the paper now under remark—it will be perceived that there is no falling off worthy of special notice in the total imports, the quantity for the first ten months of 1895 being only 176,300 yards below the average of the corresponding ten months of the six previous years; while the decrease in 1885 as compared with 1894 is not nearly so heavy as took place in 1892 after the exceptional imports in 1891. The decline in Lancashire drills from 1st June to 31st October of this year is certainly more marked, but here again we have the fact that this movement had already set in to a very marked extent during 1894 before the imposition of the duty, and it is moreover quite possible that, as in 1891, the deficiency may be rapidly made up by heavy importations in the last two months of 1895 or the beginning of 1896.

Imports of Drills into Bombay.

	Year ending 31st December.						Ten months ending 31st October.		
	1889.	1890.	1891.	1892.	1893.	1894.	1893.	1894.	1895.
	Bales.	Bales.	Bales.	Bales.	Bales.	Bales.	Bales.	Bales.	Bales.
Total Importations (all Merchants and Dealers)	9,146	10,809	15,264	9,467	11,592	11,961	9,462	8,884	8,925
Ralli Brothers' portion of above	3,408	3,826	7,074	4,975	6,419	5,094	5,695	3,937	2,347
Total of Ralli Brothers' Importation of Drills made in Lancashire	1,395	2,809	3,244	3,500	3,567	2,815	2,945	2,237	1,599
Ralli Brothers' Importations of Lancashire-made Drills in yards	2,232,000	4,163,200	5,190,400	5,600,000	5,707,200	4,504,000	4,712,000	3,579,200	2,556,800

Imports of Grey Drills into Bombay from Europe and America.

10 months, 1st January to 31st October.	Bales.	Yards as per Chamber's Returns.	12 months, 1st January to 31st December.	Bales as per Ralli Bros.' Statement.	Yards as per Chamber's Returns.
1889...	7,526	7,793,320	1889	9,146	9,390,160
1890...	8,993	9,067,680	1890	10,809	10,970,080
1891...	10,875	10,731,840	1891	15,264	15,153,160
1892...	7,661	7,965,360	1892	9,467	9,607,760
1893...	9,452	10,653,600	1893	11,592	12,859,360
1894...	8,884	10,510,880	1894	11,961	13,594,920
Average ...	...	9,453,780		...	11,929,240
1895...	8,225	9,277,480	1895	...	.....

41. But perhaps the most instructive comparison regarding drills is that afforded by the following statement, showing the value of the grey drills imported into Bombay during the five years preceding 1895 and the first eleven months of that year. Unfortunately it is impossible to get the imports of drills apart from other goods for all India, but Bombay is far and away the chief importer, and it is no exaggeration to say that, if the statistics could be obtained, they would show that on the average they do not amount to more than ¾ per cent. of the total trade in cottons. It is noteworthy that the English representatives do not themselves speak of exports to any other Indian port than Bombay.

Percentage of Grey Drills imported into Bombay on the Total Value of entire Cotton Goods from 1890 *to* 1895.

Calendar years (1st January to 31st December).	Value of entire Cotton Goods imported excluding Yarns.	Approximate average value of Grey Drills imported.	Percentage.
	Rs.	Rs.	
1890	8,75,64,722	15,21,241	1·73
1891	8,03,80,929	20,83,559	2·59
1892	7,08,68,829	13,51,091	1·90
1893	7,78,42,481	18,63,602	2·39
1894	10,01,13,677	19,43,648	1·94
Average of the 5 years	8,33,54,127	17,52,628	2·11
1895 (11 months)	6,14,04,294	14,55,654	2·37

42. Not only does this bring out very clearly that the value of the drills imported during the eleven months of 1895 is well ahead of the average of the previous five years, but it shows what an infinitesimal proportion of the whole trade drills represent. As already remarked, moreover, the relative importance of the trade, when taken for all India, is much smaller and it is further diminished by the fact which the English representatives are either not aware of or choose to ignore, *viz.*, that their real competitors, to the extent at least of a fourth, but probably nearer a half of the entire trade, are not Indian millowners, but American manufacturers. Or, to speak more correctly, the competition is the other way about, as the trade originally started with American drills and Lancashire followed with an imitation that, being offered cheaper, eventually secured a certain market. The American drills, however, owing to the better quality of cotton that they contain and their greater durability, still retain the first place in the estimation of buyers; and if Lancashire makers were to divert their form of competition more in that direction with less regard to cheapness, they might find their reward as they did in the case of the duty-free shirtings in 1878.

43. The question of dyed drills the Association does not feel called upon to discuss, as, beyond the reason already given in this behalf, the production of a fast *khaki* dye is a monopoly in the hands of one firm and cannot be produced in India, nor can the example given of the cost of the grey cloth, purporting to show the operation of the exemption from excise, be criticised, as the constructive details of the piece are not given.

PAPER No. 5.

44. Is really an appendix to Paper No. 4 and, as such, has already been discussed, and

PAPER No. 6

45. Deals with the law of substitution as exemplified by chicory, sugar and spirits, regarding which the Association does not feel called upon to offer any observations beyond pointing out that the effects of the heavy duties with which high-priced articles of luxury or vice in food and drink are weighted are in no way analogous to the influence exercised by such a tax as 5 per cent. on cotton goods, circumscribed in its incidence by a countervailing excise.

PAPER No. 7

46. Has in reality been disposed of in connection with No. 4, of which it may be taken as forming a subsidiary part.

PAPER No. 8

47. In the main summarises the deductions drawn from the preceding papers and amplifies the arguments based thereon, formulating for the purpose six heads of objections to the mode in which excise is imposed on the products of Indian mills. These objections the Association proposes to discuss *seriatim*, restricting its observations as much as possible where statements or examples have previously been fully examined in detail.

OBJECTION 1.

That the excise duty secures an immunity from competition in the Indian markets by England in counts 20s and below.

48. This objection embodies a proposition that in the abstract is theoretically correct, but, as applied in this case, is untenable. The immunity from competition arises, not from the exemption of this class of goods from excise, but from the geographical position which places such a wide disparity between the respective costs of the *English* and Indian materials that the exemption of the latter from duty has absolutely no effect on the trade. If the cost price of low count yarns and the goods made from them in Lancashire and Bombay respectively were at all evenly balanced, the 5 per cent. import duty thrown into one side of the scale would at once decide the competition, but where an initial and irreducible difference of 20 to 30 per cent. exists, the influence of the duty disappears.

49. In the first paragraph devoted to this objection, those who hold contrary views to the English case are credited with an assumption that has no foundation in fact. The writers say that "because for some time India has by a combination of favourable conditions practically had "a monopoly of the coarse yarn trade," the monopoly exists, but where and what is the combination of favourable circumstances that has maintained and increased it during a period of 16 years, in which no import duty has been levied? Nothing of course, but the permanent advantage of geographical position, and if that is enhanced by exactions of operatives or other causes mentioned in paragraph 8, India cannot be called to account for them, nor can she be asked to abrogate the advantages of her natural position in consequence.

50. Paragraph 9 intimates that it is a fallacy to suppose that Lancashire does not spin yarns of 20s and below—that, on the contrary, she produces 250 millions pounds weight per year. No doubt this is so, and these yarns and the goods made from them are either used in the home trade or exported to other countries that have not the raw material and the means of manufacturing it at their own doors. To India, however, which does enjoy these benefits, these yarns and goods do not and cannot come, and the fact of the production, therefore, has no practical bearing on the matter at issue.

51. Paragraphs 11 and 12 reiterate the claims advanced in Paper No. 2, that low prices of American cotton would enable English spinners to compete on favourable terms with Indian yarns, and have already been disposed of in the Association's criticisms of that paper.

52. With the remark in paragraph 13 as to the insignificance of the revenue derived from the import duty on yarns under 20s or goods made of the same, the Association quite agrees and, holding that opinion, sees no valid reason why these goods should not be exempted from duty. The argument coming from the side of Lancashire manufacturers seems somewhat difficult to reconcile with the strenuous attempts made elsewhere to show the existence of competition in this particular class of goods, but if, as alleged, the effect of the import duty, so long as it remains without any corresponding excise, is to secure to the Indian producer a monopoly of the production, the Association agrees that it should be removed.

OBJECTION 2.

That the import duty imposed on goods exported from this country made from 20s and below without any countervailing excise duty being imposed on goods made from similar counts in India is absolutely protective in its character.

53. If the suggestion made under the previous objection and endorsed by the Association were certain to be given effect to, there would be no necessity to criticise this section, but, being unable to agree with the arguments advanced and the conclusions arrived at, it would not be advisable to leave them uncontested in anticipation of possible action which Government may, on consideration of the whole question, see no call to adopt.

54. If, as alleged in paragraph 15, evidence was submitted to Mr. Fowler showing that England exported to India yearly goods made of yarns not exceeding 20s to the extent of 6,000,000 lbs. weight of yarn, representing 25,000,000 yards of cloth, the Association must express regret that such evidence has not been embodied in the papers now under remark. The only tangible evidence is regarding drills, and of these the total imports of all makes into Bombay only average 11,929,240 yards per annum, equivalent in value to 2·11 per cent. of the total, while the contention that the Lancashire share was an increasing quantity is not borne altogether out by the figures, which show a marked retrogression in 1894, when they fell back almost to the level of four years previously. That this should take place in a year when the tide of imports of almost all other descriptions of cotton goods reached high-water mark is the more remarkable and would be difficult of explanation but for the facts stated regarding the goods in dealing with Paper No. 4, which show that the demand for drills, unlike other goods, is confined to a limited class of the population and that they cannot moreover be to any important extent made from Indian yarns.

OBJECTION 3.

That the 5 per cent. import duty charged on the ad valorem *value of our manufactured goods is not completely countervailed by the 5 per cent. excise duty charged on the yarn value of goods made in India from counts above 20s, and that, so far as any portion of the value of these goods is not chargeable with excise duty, the import duty becomes protective to that extent.*

55. With the proposition, as stated in this objection itself, the Association has no fault to find, but against the arguments used thereunder in paragraphs 20 to 27 I am directed to enter a decided protest. The assertions and claims with which Indian millowners are credited have never been made nor advanced by this Association. What it has throughout contended and still contends is that there is no practical competition worthy of the name between England and India in goods made from yarns over 20s and therefore no protection, and that none of the cases quoted nor examples given afford practical proof of protection, nor have been more than merely hypothetical. The example given in paragraph 33 is another of the same class that has

already been dealt with, which cannot, by the nature of its construction, be made in India to compete with Lancashire. The piece selected in this instance is an 8¼ lbs. 38 inches 37½ yards 16×14, and the weight of yarn in it is given at 5½ lbs., which simply means that 33 per cent. of the cloth is size, to attain which the warp is weighted with 84 per cent. of size. To make the piece therefore, the warp would be 3 lbs. 4 oz. and the weft 2 lbs. 4 oz., which means that the counts of the yarns would be 36s warp and 44s weft—yarns that could not be spun in India at a price to permit of them being used in a cloth of the kind. Not only therefore does this example and others of a like character impute a power of competition to Indian mills which does not and cannot exist, but it answers another purpose in showing a much larger apparent protection to the Indian manufacturer than the cloth he could make—but cannot owing to the cost—would afford. This is done by minimising the apparent weight of yarn on which the Indian excise would be collected and, as seen in previous examples, instead of paying on only 5½ lbs. of yarn in such a piece, he would have to pay on nearly 6¼ lbs.

56. *If competition therefore were possible in goods made from the higher counts* and it were deemed necessary that the countervailing excise should be made to counterbalance with mathematical exactitude the import duty, the mode of ascertaining the incidence would have to be the reverse of that adopted by the English representatives, by assessing what the Indian weaver has not to pay excise upon—his true cost of production—not what the Lancashire weaver has to pay upon. What this is, the Association thinks, the following statements will show in a manner to which no objection can be taken. A copy is subjoined of the official weekly list of quotations for Bombay yarns and goods on 29th November 1895, and on these, making a deduction from yarn for the cost of bundling that is not necessary where it goes direct to the weaving shed, an analysis is made showing exactly what it costs to produce the various descriptions of goods.

CURRENT QUOTATIONS OF LOCAL-MADE PIECE-GOODS AND YARNS.

PIECE-GOODS.

	In.	Yd.	lbs.	Net per lb. As. cents.		Net per lb. As. cents.
T. Cloth	24	24	4	...	7·25	to 7·75
,,	29	24	6	...	7·15	,, 7·50
,,	44	24	8	...	7·15	,, 7·50
Long Cloths	36	36	8	...	7·15	,, 7·50
,,	39	36	9	...	7·15	,, 7·50
,,	44	36	10	...	7·15	,, 7·50
Domestics	27	72	14	...	7·15	,, 7·50
,,	32	72	19	...	7·15	,, 7·50
,,	39	72	24	...	7·15	,, 7·50
,,	44	72	27	...	7·15	,, 7·50
Sheetings	60	5	3	...	6·65	,, 7·25
Plain Dhoties	45	10	3	...	7·15	,, 7·30
Fancy Dhoties	26	5	0¾	...	7·25	,, 7·75
,,	32	8	1½	...	7·25	,, 7·50
,, R. B.	45	10	3	...	8·00	,, 8·25

YARN.

Twist	No. 6s	Mule,	As. 4 4/8	to	4 4/8	per lb.
,,	,, 8s	,,	,, 4¾	,,	5	,,
,,	,, 10s	,,	,, 5⅛	,,	5⅛	,,
,,	,, 12s	,,	,, 5¼	,,	5⅜	,,
,,	,, 16s	,,	,, 5½	,,	6¼	,,
,,	,, 20s	,,	,, 6⅛	,,	6½	,,
,,	,, 24s	,,	,, 6⅜	,,	6⅞	,,
,,	,, 30s	,,	,, 7	,,	7¼	,,
,,	,, 40s	,,	,, 8	,,	8¼	,,

Sort.			Weight of warp and weft.		Average of counts.*	Rate per lb.	Cost of yarn in a piece.	Price at which piece sold.	Difference of cost of labour, size, profit, &c.	Difference per lb. between yarn cost and cloth sold.
In.	Yds.	lbs.	lbs.	oz.			Rs. a. p.	Rs. a. p.	Rs. a. p.	As. p.
24	24	4	3	9½	20	6¼	1 6 6	1 14 0	0 7 6	1 11
29	24	6	5	7¼	20	6¼	2 2 0	2 11 11	0 9 11	1 7
44	24	8	7	3	22	6 7/16	2 14 3	3 10 6	0 12 3	1 6
36	36	8	7	3	22	6 7/16	2 14 3	3 10 6	0 12 3	1 6
39	36	9	8	...	20	6¼	3 2 0	4 1 10	0 15 10	1 9
44	36	10	8	13¼	20	6¼	3 7 3	4 9 2	1 1 11	1 9
27	72	14	12	2¼	22	6 7/16	4 14 1	6 6 5	1 8 4	1 8
32	72	19	16	10	20	6¼	6 7 10	8 11 0	2 3 2	1 10
39	72	24	21	7½	18	6⅜	8 3 5	10 15 8	2 12 3	1 10
44	72	27	23	6¾	20	6¼	9 2 4	12 5 7	3 3 3	1 10
60	5	3	2	10¼	20	6¼	1 0 6	1 4 10	0 4 4	1 5
45	10	3	2	8¾	24	6 1/16	1 2 10	1 5 7	0 2 9	0 11
26	5	0¾	...	10	22	6 7/16	0 4 0	0 5 7	0 0 11¼	1 3
32	8	1½	1	4	20	6¼	0 7 9	0 11 0	0 2 2	1 5
45	10	3	2	8	22	6 7/16	1 0 1	1 8 4	0 6 4	2 1
Averages ...		...	...	...	20	6¼	.....	.....	.....	1 7

* Allowing ¼ anna for bundling not required in weaving.

57. This shows that the average cost of the yarn employed in making the goods is 6¼ annas per lb., and the average difference between that and cloth 19 pies per lb., which represents the cost of production *plus* profit. For facility of calculation, however, 3 pies per lb. has been taken as the cost of reeling, bundling, and baling, whereas the exact cost is 2·45 pies, and the difference between yarns and goods is somewhat increased by the mode of taking the average as if all descriptions were produced to a like extent, which of course is not the case. A very full allowance for cost of Indian production would therefore be 1½ annas, or 18 pies per lb., and a fair average price for cloth, 7½ annas per lb. It follows accordingly that, if the Indian manufacturer could compete, he would be protected on

18 pies at 5 per cent.=·9 pie=1·00 per cent. on cost of cloth.
Less—Cost of duty on stores
which is ·225 pie per lb. or ·25 „ „
·75

that is to say, the Indian manufacturer is protected to the extent of ¾ per cent. whenever he can compete, and against that problematical figure there must be set off the duty paid on stores consumed in the manufacture of all his yarn exported, and in the case of his goods exported the duty on stores consumed both in the yarn and goods. The Association holds that, looked at in this way, it will be found that the set-off exceeds the protection, and if the Indian manufacturer were excised on his cloth at 5 per cent. on the full market value, he would be at a disadvantage of the duty on stores used in products exported.

Objection 4.

That the exemption from excise duty of yarn 20s and below will encourage the manufacture of duty-free cloths, as such exemption enables the Indian manufacturer to avoid the excise duty altogether by substituting in the manufacture of cloth non-excisable yarns for excisable yarns.

58. The value of the evidence of submitting samples of cloth to Her Majesty's Secretary of State for India to show the possibilities of substitution has already been commented upon. It is, no doubt, a very effective method of playing to the gallery of non-expert public opinion; but, as a means of illustrating how one piece of goods would take the place of another with a native buyer having a perfect knowledge not only of the quality and construction of the cloth, but of his own requirements, is absolutely worthless. Nor is the suggestion made in paragraph 39, that this manipulation, is rendered all the easier in India by goods being sold by weight and not by the number of threads per inch, entitled to more weight. If buyers were

to be captivated by this exceedingly simple and ingenuous process, the coarser and honester goods of Indian manufacture would have displaced the heavily-sized shirtings of Lancashire years ago, and any one who would for a moment credit the idea has but a scant knowledge of Indian trade. No one has a more thorough knowledge of the expert part of his business than a native piece-goods buyer. By caste born to it and trained to the examination of cloth almost from the time he can think, a piece of cotton goods has no hidden secrets from him. By the mere handling, almost with his eyes shut, he can form a very accurate estimate of the yarns used in the manufacture, and should he have any doubt as to the weight of size which the piece contains, a few seconds' rubbing between the fingers, or ultimately the washing tub, settles the question conclusively. Trying substitution with these men might be interesting as an amusement, but would be exceedingly unremunerative as a trade. They make their purchases with a thorough comprehension of their intrinsic value and an accurate appreciation of the purpose they will serve. And this brings us to the point which really indicates the limit of substitution, that all the numerous descriptions have their own definite uses and, while each will permit of a certain limited variation in construction and manufacture, the one description will not act as a substitute for the other. The jacconet will not take the place of the mull, nor the shirting of the jacconet. Certain modifications of each would be permissible as took place in 1878, when the bait of a 5 per cent. difference induced Lancashire manufacturers to strike out a new line for themselves. What was practicable then, however, in making a purer 30s/30s instead of a heavily-sized 32s/44s would not now be practicable in dropping down from 30s to 20s. The change in quality and appearance would be too great, and in all probability the game has already been played out to nearly its fullest extent so far as Lancashire can go on the one side downwards, and Bombay on the other upwards. It must not be overlooked that the competitive limits between Lancashire and Bombay are not separated by a fine dividing line as in some quarters seem to be supposed. In going above 20s the increased cost of spinning Indian cotton, owing to its short and weak staple, is very heavy—something like the expenditure of coal in adding another knot an hour to the ordinary full-speed of a steamer; while *to use the same simile*, on the other hand, Lancashire on going much below 28s to 30s is, by using high-class cotton and expensive high-skilled labour, working below her economical rate of speed. This is very clearly proved by the prevailing difference in value between the counts of English and Indian yarn. For instance, the *Manchester Guardian* of 7th December 1895 quotes—

20s Water Twist at $6\frac{5}{16}d.$ to $7\frac{5}{16}d.$ per lb.
30s " " " $6\frac{7}{8}d.$ " $7\frac{7}{8}d.$ "

a difference of $\frac{9}{16}d.$ per lb., or less than $\frac{1}{16}d.$ per count; while the Millowners' Association price list of 4th January 1896 quotes—

20s at annas $6\frac{3}{16}$
30s at " 7
40s at " 8

a difference of anna $\frac{13}{16}$ and anna 1 respectively, or an average of $\frac{3}{32}$ of an anna per count.

59. These facts go to prove how circumscribed the limits of possible substitution really are, and at an earlier stage I have noticed the statement of the English representatives themselves as regards the change in the trade in 1878 being permanent and not transitory, as it would have been had its character been that which, the Lancashire manufacturers say, has already taken place since the re-imposition of the import duty at the end of 1894, and which they profess to dread so much in the future. But our Lancashire friends say that the substitution has already taken place, and in paragraphs 40 and 42 allege—

(1) That a great stimulus has been given to the production of non-excisable yarn, thereby circumscribing the production of the higher counts.

(2) That the excise will consequently fall far short of the budget estimate of Rs. $7\frac{1}{2}$ lakhs.

(3) That the excise should produce Rs. 15 lakhs or double the estimate.

60. To the first of these statements it is impossible to give a categorical answer, as there are no statistics available of a reliable character showing what the productions of the mills are. In 1893 this Association obtained and compiled figures tabulating the production of all the Indian mills in that year, but the record is not one which could be accepted as a reliable basis to go upon, seeing that in 1893 the industry was in a demoralized state owing to the closing of the mints. The demand for low-count yarns for China was practically at a standstill, and spinners were accordingly having recourse to every possible expedient to avoid having to close their mills altogether. Under the circumstances the production of high-count yarns was accordingly expanded far beyond their usual proportions, while the weight of low-count yarns was also circumscribed by the limited demand for export. Latterly the condition has been quite reversed, an active demand has prevailed for some considerable time for 20s and downwards for export, and as such counts always pay better owing to the larger quantity that can be produced and more especially are more profitable to mill agents in Bombay remunerated by a commission upon the weight of yarn absolutely spun, the spinning of high counts has necessarily been proportionately circumscribed. In any case, 20½s, 21s and 21½s would necessarily be spun in much smaller quantities, as these counts were formerly made to a large extent for sale as 20s, the additional number of knots in a bundle being added to tempt buyers instead of a monetary discount. In view of this condition of affairs, there probably will be a considerable contraction shown during 1895 in the production of counts between 20s and 24s; but it is impossible to accept this as entirely attributable to the operation of the duties. The test of this will be found in the returns of yarns exported and consumed in the country, and a reference to these as given in the appendix, will at once show that the increased demand for low counts has been for export, and that less local-made yarn has really been taken for internal consumption in 1895 than in the preceding year, proving that it has not supplanted importations from England of which, on the contrary, the transmissions to the interior have been fully up to, and in some cases beyond, the average.

(2) The actual collections for the first six months of the year are almost exactly the same as for the last six months and promise to exceed the estimate.

(3) The English estimate is arrived at by taking the tariff value at annas 7 per lb.—whereas the bulk of excisable yarns are under 24s, the tariff valuation of which is annas 5½—including the production of Native States, and making no deduction for exports.

Objection 5.

That it is impossible to place a dividing line between the manufactures of Lancashire and India, whereby a duty levied on one, unless completely countervailed, will not afford a protective incidence to one to the consequent injury of the other.

61. In the remarks submitted regarding the previous objection, the Association has shown, or has attempted to show, that the mode in which the import duty and excise is levied does not in reality amount to the drawing of a fine dividing line between English and Indian manufactures, but that a considerable margin exists between the two, leaving room for a certain amount of give-and-take on both sides before actual overlapping and competition takes place. If this be so—and the Association contends that it is—there is no reason to suppose that the effect of the 5 per cent. import duty, countervailed, as the English case puts it, to within 1½ per cent., or as the Association considers entirely, would be to enhance the value of the non-excisable products. Nor can the few isolated figures quoted in this connection be accepted as sufficient proof of the argument. Cheapness has certainly a great attraction for the natives of this country, but they still are in the matters of food and clothing conservative to a degree, and in this respect probably no other people have remained so comparatively untouched by Western influences. The people who have hitherto worn the finer classes of goods still continue to do so and in articles, which are subject to such wide and frequent

fluctuations as cottons, it requires a stretch of imagination to believe that a 5 per cent. tax on the finer qualities will have an appreciable effect on the values of the lower, divided as they are by such a considerable interval. The contention, moreover, is not borne out by facts as the following figures prove :—

Monthly Quotations of English and Country-made Piece-Goods and Yarns.

Period.		Piece-Goods.				Yarns.			
		English 7½ to 8½ lbs. Grey Shirtings. 34-36 in. per piece.		Local 4 lbs. 24 in. ×24 yds. Grey T. Cloth per lb.		English 40s Mule per lb.		Local 20s Mule per lb.		Local 24s Mule per lb.	
		Rs.	a. p.	annas.	annas.	annas.	annas.	annas.	annas.	annas.	annas.
5th October	1894...	4	0 0	8 to	8·25	8 1/2 to	9 1/2	5 3/4 to	6 1/8	6 1/4	
2nd November	,, ...	3	14 0	7·75 ,,	8·00	8 ,,	9 1/2	5 1/8 ,,	5 15/16	6 1/8	
30th November	,, ...	3	12 0	8 ,,	8·25	8 ,,	9 1/2	5 11/16 ,,	5 7/8	6 1/4	to 6 5/16
4th January	1895...	3	15 0	8 ,,	8·50	8 1/2 ,,	9 1/2	5 9/16 ,,	6	5 7/8 ,,	6 3/8
1st February	,, ...	4	0 0	8 ,,	8·25	8 1/4 ,,	9 1/2	5 3/4 ,,	6 1/8	6 ,,	6 3/8
1st March	,, ...	4	0 0	8	...	8 1/2 ,,	9 1/2	5 9/16 ,,	5 3/4	6 1/8	...
5th April	,, ...	4	0 0	8 to	8·15	8 1/4 ,,	9 1/2	5 3/8 ,,	6	6 1/8	to 6 1/4
3rd May	,, ...	4	0 0	7·75 ,,	8·15	8 1/2 ,,	9 1/2	5 7/8 ,,	6 3/16	6 1/4 ,,	6 3/8
30th May	,, ...	3	15 6	7·75 ,,	8·15	8 1/2 ,,	9	5 1/4 ,,	6	6 1/8 ,,	6 3/8
5th July	,, ...	4	0 0	7·50 ,,	7·75	8 1/2 ,,	9	5 1/8 ,,	6 3/8	6 1/4 ,,	6 3/8
1st August	,, ...	3	15 0	7·50 ,,	8·00	8 1/4 ,,	9	6 ,,	6 3/8	6 1/8 ,,	6 1/4
5th September	,, ...	3	15 0	7·50 ,,	8·00	8 1/4 ,,	9	6 3/16 ,,	6 1/16	6 3/4 ,,	6 7/8
Average	...	3	15 2	*7·81 to	8·13	8 7/12 to	9 7/24	5 3/4 to	6 1/8	6 7/24 to	6 17/24

* = Rs. 1-13-3 to Rs. 2-0-6 per piece.

62. As mentioned elsewhere, the usual local difference in yarns runs about 3/32 of an anna per count, and this, it will be perceived, was the ratio of the prevailing difference between 20s and 24s during the three months preceding the imposition of the duty, the margin having been, on the average, three-eighths of an anna per pound. Since the imposition of the duty the average has fluctuated between a half to three-quarters of an anna per pound, which, in the opinion of the Association, is reasonably conclusive evidence that the excise payable on the 24s is responsible for the increased margin, especially when due allowance is made for the fact that the demand latterly has been mainly on 20s and lower counts for export against a decidedly smaller enquiry for high counts for weaving purposes. The statement, moreover, makes it perfectly clear that the various counts of yarn and qualities of goods do not always move together ; for instance, as between the 30th November and 4th January, English yarns, 40s mule, advanced half an anna per pound, while local 20s fell an eighth, and 24s an eighth to a quarter.

63. In several places throughout these papers the supposed prosperity of the Indian cotton mills is quoted as affording conclusive evidence of the protection afforded them by the import duty and the mode of levying the excise, and here a rise more or less general in Indian cotton mill shares as between 14th April 1894 and 14th June 1895 is adduced as proof in the case. Ignoring the fact that even at the advanced quotations the bulk of the shares still show a heavy discount on par values and that the month of April is in the heart of the export season when money is at its dearest, while June falls in the monsoon when money is generally cheap and seeking investment, it is tacitly assumed that the comparison is made on a fairly level basis. On the contrary, whether designedly or not, the periods selected are such as to render a fair comparison impossible. In April 1894 the industry was feeling the effect of the war between China and Japan, and was only beginning to recover from a prolonged period of intense depression created by the closing of the Indian mints on the 26th June 1893. Many of the best-managed mills had paid no dividends and even reported a heavy loss in working for the latter half of that year, and the shares were accordingly very depressed. During 1894, however, a decided improvement had set in long before the imposition of the cotton duties, and this was largely aided by the enhanced value imparted to all

dividend-earning shares by the conversion of Government paper from 4 to 3½ per cent. Owing to that alone, shares of all kinds quite unconnected with cotton underwent a material advance in the interval selected as the following quotations demonstrate :—

	14*th April* 1894.	14*th June* 1895.
3½ per cent. Government Paper	100¾	106$\frac{11}{16}$
5 „ Municipal Bonds	118 to 120	129 to 131
4 „ Port Trust „	103¼	106
Bank of Bombay Shares	1,150	1,415
Bank of Bengal „	1,100	1,290
Bank of Madras „	980	1,130
National Bank of India Shares	220	300
Bombay Flour Mill Co., Ld., Shares... ...	1,300	1,725
Alcock, Ashdown & Co., Ld., „	300	345
Bombay-Burmah Trading Co. „	4,725	5,150

64. These prices prove that the improvement of which so much is made was not confined to cotton mills alone, but was a general movement throughout the stock and share markets, having no connection with and quite uninfluenced by the import duty, while, as a matter of fact, there has been in many cases a considerable fall in cotton mill shares since 14th June 1895, and it is an open secret that until the decline in cotton quite recently, most of the mills were for months working at a loss.

Objection 6.

That the imposition of these duties has inflicted serious injury to our (Lancashire) trade and will continue to do so unless completely countervailed.

65. To this objection the Association must beg leave to submit an unequivocal and unqualified negative. It contends, on the contrary, that the imposition of the cotton duties has not contributed in a material degree to the adverse condition of trade in Lancashire and that practically the excise now levied countervails the import duty.

66. The only evidence submitted in support of the first part of the objection is a comparison of the shipment of cotton goods from England to India during the first five months of 1894 and 1895. On this method of substantiating a case the Association has already animadverted in the preliminary observations in this letter, and the reasons given in paragraph 68 under the head now being dealt with are not such, the Association ventures to think, as can be accepted as an adequate explanation of the omission. Large and weighty questions of the nature raised by the papers under review and involving, for India at least, issues in principle of almost national importance, are not to be discussed and adjudicated upon by the light of trade statistics for periods of five months in either two or three years, and the mere suggestion of such a basis being selected by abstention from adducing fuller information must be held as evidence of the inherent weakness of the case put forward in the English representation.

67. Were the questions at issue merely matters of trade controversy leading up to no ultimate decisions of moment, it might be sufficient to answer this part of the case by quotations from Manchester authorities alone, the following letter, which appeared in the *Manchester Guardian* of 5th November 1895, being a fairly unbiassed exposition of the statistical part of the argument :—

THE INDIAN IMPORT DUTIES.

To the Editor of the *Manchester Guardian*.

Sir,—In speaking of the Indian import duties to-day at the Chamber of Commerce I was glad to hear the President say, "it appeared to him that they were suffering there now from past over-supply "rather than from the actual 5 per cent. duty on the goods exported into India." No one dislikes these Indian duties more than I do. They savour of Protection. It is all very well to say they are necessary to enable the Indian Government to meet its way. That is an excuse common to every prodigal; he never proposes to reduce his expenditure to his income. Let us attack these duties by all means, but do

not let us oversiate the case or spoil our cause by bad arguments. Several friends attribute the stoppage of mills and the present slow demand to these duties. What are the facts? The total shipments from the United Kingdom to British India of all cotton goods (in millions of yards) have been—1889, 2,001; 1890, 2,021; 1891, 1,836; 1892, 1,850; 1893, 1,888; average, 1,919. In 1894 they were 2,276 million—an excess of 357 million yards over the average of the five previous years. We cannot suppose that such an excess can be maintained; all our experience is against it. We have always found a fat year followed by a lean year. Our shipments for the first nine months of this year show, as compared with the average for the same months of 1889-93, a decrease of 134 million yards; but, as shown above, on January 1, 1895, there was a surplus of 357 million yards to absorb. Deduct from this the 134 million yards, by which the first nine months of this year's shipments fall below the average of the previous years, and we have still on October 1 a surplus of 223 million yards from last year's shipments. Surely this is sufficient to account for the state of trade. Moreover, since January 1 of the present year exchange has risen 8 per cent. more than covering the duties, so that no increase of cost to the consumer comes from them. Our great trouble is that we have had to deal with a rise of prices of late, which, *pace* the bimetallists, does not usually give an impetus to trade. They will be able now perhaps to grasp the distinction between a rise of prices caused by an increased demand and a rise in prices caused by increased cost of production. Whether they can rightly read the facts before them or not, those facts have to be faced. Meanwhile Lancashire may as well be hopeful instead of anticipating difficulties.—Yours, &c.,

November 4, 1895. WILLIAM FOGG.

And again the *Manchester Guardian* of 20th November 1895 has the following in its commercial article, which expresses the same view in a slightly different formula :—

As doubt regarding the possibility of India abstaining from vigorous buying for any length of time has been expressed in many quarters, it may be of interest to consider the matter from a statistical standpoint. The shipments to India and Burmah of plain, dyed and coloured, and printed cotton goods for the ten months of this year, compared with the corresponding period of the previous four years, are stated, in yards, as follows :—

	Yards.	Average in yards.
1895...	1,416,218,000	1,642,539,000
1894...	1,868,860,000	
1893...	1,508,144,000	1,511,135,000
1892...	1,509,579,000	
1891...	1,515,682,000	

It will, therefore, be seen that, in spite of the falling off in the shipments for this year compared with 1894, the average of these two years is 131,404,000 yards more than the average for the preceding three years. The conclusion, therefore, seems quite irresistible that, in the meantime, India has been so fully supplied on the average that the natural resistance to high prices may very well encourage dealers to refrain from buying other than absolute requirements as they arise.

68. Conclusive as these figures are, however, the Association deems it advisable, indeed essential, that statistics of a more comprehensive character should be available, and I have, therefore, been directed to prepare the following statement showing the course of the trade during the past 27 years, which takes us back to a time when cotton manufacture in India exercised no appreciable influence on the imports.

Imports of Piece-Goods and Yarns into India in quinquennial periods from 1868-69 *to* 1894-95—*Official years from* 1*st April to* 31*st March.*

(Yards and lbs. in millions, and rupees in lakhs. 000s omitted.)

Official years.	Piece-Goods.				Value of entire cotton goods excluding yarns.	Yarns.	
	Grey.	White.	Colored, dyed or printed.	Total.		Quantity.	Value.
	Yards.	Yards.	Yards.	Yards.	Rs.	lbs.	Rs.
1868-69 to 1872-73 ...	764,267	151,895	134,118	1,050,280	1,501·05	32,087	276·78
1873-74 to 1877-78 ...	869,522	186,740	142,937	1,199,199	1,623·24	33,813	283·31
1878-79 to 1882-83 ...	1,007,812	241,423	250,533	1,499,768	1,923·14	39,571	316·49
1883-84 to 1887-88 ...	1,172,116	321,390	344,373	1,837,879	2,274·42	47,530	337·97
1888-89 to 1892-93 ...	1,230,120	371,298	364,194	1,965,612	2,590·29	47,724	343·92
1893-94 to 1894-95 ...	1,333,215	445,592	415,533	2,194,340	2,954·54	42,144	298·00

69. These figures exemplify in the most marked manner the fallacy of attempting to form an idea of the course of trade by statistics extending over limited periods of time, and show, moreover, that for the two years ending with 31st March 1895 the average imports of cotton goods of all descriptions have been on quite an unparalleled scale both in quantity and value, and there seems no reason to doubt that whether the present discussion eventuates in any modification of the excise duties or not, the current quinquennial period, of which more than half has already elapsed, will exhibit at the close quite as large, if not a larger, average increase than any of its predecessors.

70. Lest it should be thought, however, that these tabulated results obscure the movements of the later and shorter periods, I am directed to append the following table giving the—

Imports, Re-Exports and Exports of Cotton Yarn and Piece-Goods into and from India in millions of lbs., yards and rupees (April 1st to October 31st).

7 months—April 1st to October 31st.	Imports.						Re-exports.			Exports.		
	Yarns.		Piece-Goods.			Total value Goods and Yarns.	Yarns.	Piece-Goods.	Total value.	Yarns.	Piece-Goods.	Total value.
	Lbs.	Rs.	Grey. Yards.	White. Yards.	Printed. Yards.	Rs.	Lbs.	Yards.	Rs.	Lbs.	Yards.	Rs.
1895 ...	28·0	17·2	626·2	182·7	170·6	146·0	0·6	51·9	10·4	110·7	56·9	49·3
1894 ...	21·5	15·1	766·1	292·2	271·2	196·9	1·2	55·7	11·6	104·2	54·8	46·3
1893 ...	22·9	16·5	693·2	188·3	215·4	165·5	0·6	44·7	9·1	74·0	44·4	35·5
1892 ...	23·0	15·8	659·6	214·4	209·2	151·6	0·8	47·5	9·6	114·9	49·7	47·8
1891 ...	29·9	20·9	654·2	204·0	195·9	164·9	0·8	49·6	9·9	101·3	41·8	44·4
1890 ...	30·0	22·4	766·7	217·7	226·4	184·3	0·6	46·3	9·1	98·9	40·6	46·1
1889 ...	27·1	20·2	727·2	196·3	250·4	174·1	0·7	49·8	9·9	83·2	34·7	39·9
1888 ...	28·9	20·7	715·5	217·8	206·8	170·9	1·0	46·8	9·4	76·6	48·9	38·1
1887 ...	25·5	17·7	669·8	168·2	190·0	149·0	0·5	43·1	8·3	70·8	44·2	32·5

71. This is a most instructive statement, and to show at a glance how the recent imports of goods and yarns compare, I extract the following from it:—

	Piece-Goods.			Total Value Goods and Yarns.
	Grey.	White.	Printed.	
Average 1895-94...	696·1	237·4	220·9	171·4
1893...	693·2	188·3	215·4	165·5
1892...	659·6	214·4	209·2	151·6

In paragraph 67 it is stated that it is only to India that the exports of cotton goods have fallen off during the early part of 1895. This position, it is evident, has undergone some change since, as from an analysis of a statement—which to avoid cumbering the body of this letter with too many tables is reproduced in the appendix—showing the exports of cotton piece-goods and yarns from Great Britain to Foreign countries and proportion to India for the first ten months of each year from 1887 to 1895 inclusive, the falling off to all countries is very close on the same percentage of decline as to India alone, while the average percentage of the whole to India of the first ten months of 1894 and 1895 together is slightly in excess of the mean of the first ten months of 1892 and 1893 taken together.

72. From neither point of view, therefore, neither taking the imports into India by themselves nor in their relation to the exports from the United Kingdom to other parts of the world, can it be contended that England's trade in cotton goods to India, when fairly analysed, has undergone a diminution.

73. But there is yet another way of looking at this part of the question. Even if there had been a decline in the general volume of trade between the United Kingdom and India to the full extent claimed, it could not in justice be written down to the maleficent influence of an insufficient excise until it could be shown that the deficiency had been supplanted by the products of the Indian mills. Now to produce the 267,091,000 yards which, it is alleged, there was a decrease of in the first five months of 1895, would take six months' work of 1,000,000 spindles and 35,000 looms (the whole of the machinery in India at present is only 3,809,929 spindles and 35,338 looms), and seeing that all our spindles and looms were in full operation in 1894, that must have meant an increase in the working machinery of the country to that extent. As against these figures the increase between 30th June 1894 and 30th June 1895 was only 160,193 spindles and 4,184 looms, only a portion of which could have come into operation for a fractional period of the year, and are, therefore, barely sufficient to account for the increase of 8,120,000 lbs. of yarn and 9,630,000 yards of cloth of Indian manufacture exported during the first ten months of 1895 in excess of the corresponding ten months of 1894 as shown in the appendix, thus proving to demonstration that all our recent increase in productive power has been entirely worked for export and not in competition with imported goods in Indian markets.

74. These latter figures may perhaps be accepted as sufficiently explanatory of the remark in paragraph 69 as to the activity displayed by the Indian mills since the imposition of the duties, but it seems to the Association that it is advisable also to give some figures exhibiting the increase in the spinning power of India as compared with what has been taking place elsewhere.

75. Throughout these papers there is no shadow of a hint or suggestion that the bad times which have overtaken Lancashire of late can have any other source or origin than India, and any one reading them, and otherwise unaware of the facts, would come to the conclusion that there had been no increase in spinning power in any other part of the world than in India. To show how utterly misleading this is, and how much is being unjustly inferred against Indian competition, I have been directed to tabulate what the increase of spindles has been during the four years preceding 1895 all over the world. The figures are as follows :—

	India.	U. K.	America.	Continent.	Japan.	China.	Total.
1891 ...	78,000	1,000,000	235,000	575,000	76,000	.....	1,964,000
1892 ...	50,600	600,000	560,000	370,000	31,300	.....	1,611,300
1893 ...	174,000	.....	350,000	445,000	.....	99,700	1,068,700
1894 ...	74,000	.....	150,000	500,000	278,200	177,900	1,180,100
Total...	376,000	1,600,000	1,295,000	1,890,000	385,500	277,600	5,824,100

A total increase during the four years of **5,824,100** spindles, of which India contributed **376,000**.

76. A considerable feature is also being made of the report that there are 13 new mills projected in the Bombay Presidency. Between mills projected and mills ultimately built a wide margin has always to be allowed in this country, but, even assuming they are all promoted, they are mostly up-country concerns, chiefly in Ahmedabad and neighbourhood, ranging from 5,000 to 10,000 spindles each, and the whole of them would go within the four walls of one large modern Lancashire mill. Surely, in face of these figures India is being called upon to carry the burden of sins not her own, and it is possible to conceive that the sufferings of Lancashire may reasonably be attributable to some other cause than the supposed inequitable levy of the excise in this country.

77. This concludes the observations I have been directed to submit on the statements contained in the papers laid before Her Majesty's Secretary of State for India, but the Association considers that it would be well at this juncture to notice accusations which have been

made in the English press of late, which, if allowed to go uncontradicted, may from mere reiteration obtain some credence with some sections of the public. These accusations are against the *bona fides* of Indian Government servants who are alleged to be prejudiced by their financial holdings in Indian mills stock in favor of Indian manufacturers. The allegation we in India know to be as ridiculously absurd as it is unwarranted and unmerited, but it may be advisable to "nail the lie to the counter" by an official contradiction at this the first opportunity. I am accordingly authorized to state that, of the shares of mills managed by native firms, the European holders do not represent more than a small decimal fraction of the capital, and in a great number are absolutely *nil*; while in the group of mills managed by Messrs. Greaves, Cotton & Co. with European directors and in which such European capital as may be in mills is mainly invested, out of 19,680 shares in all only 2,883 are the property of officers of the Naval, Military, or Civil Services, covenanted and uncovenanted.

78. It now remains with the Association to reply to the general questions raised in the Government of India's covering letter and shortly recapitulated in the opening paragraphs of this communication. Taking them in the order they occur, the first contention is—

> That Lancashire exports to India a certain quantity of yarns of 20s and lower counts and fabrics woven from such yarns.

79. As regards low count yarns, although the contention holds a place in the general statement, it is not seriously argued and no evidence is adduced in support of it throughout the papers. This part of the case therefore, to adopt a legal phrase, may be taken as abandoned by the prosecution. If not, the Association submits that the relative costs of production in Lancashire and India, as worked out in reply to paper No. 2, amply suffice to dispose of any possibility of competition, and for all practical purposes the same reason carries with it the answer to the claim in respect of goods made from such yarns. One exception only has been instanced, and that exception the Association believes to be the only one in reality—in the case of drills of which Lancashire supplies a quantity equivalent, as nearly as can be ascertained, to about ½ per cent. of the entire cotton goods imported into India. The imports of the Lancashire makes appear to have fallen off slightly in 1894 before the imposition of the import duty, and to a greater extent since, but the total imports do not show any notable decline, so that the import duty which is the same on all can scarcely be held responsible for the present contraction in the English makes. In view of that and the exceedingly limited extent of the trade, the question will be whether it demands special treatment.

80. The second contention regarding woven goods made from excisable counts of yarn is somewhat more complex, and is rendered additionally so to the non-expert mind by the vast halo of possibilities with which the compilers of the English representation have so skilfully surrounded the word "substitution." They have not, however, been able to quote one single instance where actual substitution has taken place, nor in the opinion of the Association will the examples they have selected to show what might be done, judged by the light of such criticism as the facts supplied permitted, carry conviction to independent minds. It is quite impossible at the present moment to say how far the allegation is justified, that there has been a decrease in the production of yarns above 20s and goods manufactured from same. Presumably, for the reasons already given, there would be a curtailment in the make of 20½s, 21s, and 21½s, of which a considerable quantity was for a time being spun; but the main incitement to spin 20s and under has been the activity of the export demand for low counts as evinced by the large increase of shipments to the farther east. As previously explained, it does not pay a spinner to convert Surats into yarns above 20s unless at a price much in excess of the prevailing difference in Lancashire, and in this fact lies the certainty of immunity from competition which the home spinner enjoys in the higher counts practically above 20s, but in an overwhelming proportion above 24s. Unfortunately we are without statistics which enable us

to gauge with certainty what the tendency of production has been, as the excise has not been imposed for a sufficient length of time to render comparative Government returns from that source available, while the only other records of production are the returns compiled by this Association for 1893 which was quite an abnormal year. The demand for export for the greater part of the latter half of that year was quite at a stand-still owing to the disorganisation of trade with China through the closing of the mints, and spinners were driven into the production of higher counts, and many other expedients merely to keep their mills open.

But whether there has or has not been a decrease in the spinning of yarns over 20s since the imposition of the duties, of one thing we can be quite certain that nothing has gone into consumption in India to oust English yarns or goods, as the tabular statements in the appendix show first that the increase, if any, must have been absorbed by exports, while there was no increase, but a heavy decrease, in the quantities of local goods and yarns transmitted up-country by rail.

81. On what took place after 1878 as affording evidence of what is now supposed to be taking place or may take place in the future, I have already touched, but the Association is desirous of emphasising the fact that the situations then and now are not at all on parallel lines. By fixing the limit of exemption then at 30s, the line was drawn not only in close contiguity to the great bulk, but actually impinging on some portion of the Lancashire productions, whereas at 20s, as I have already demonstrated, a wide margin exists between the goods produced in any quantity by Lancashire and India respectively, which is only trenched upon to a certain limited extent from both sides, or in specialities.

82. In this connection, however, as the Association ventured to suggest at an earlier stage, the records of past experience have not been adequately studied, or at all events have not been given sufficient prominence to, by those on whom the compilation of the English case devolved, and it would not be inappropriate to give here the actual trade figures before and after the change in the duties in 1878 and their abolition in 1882.

83. The following exhibits the three years separately at each period :—

Total Imports of Cottons into India.

(Quantity in millions and value in lakhs. 000's omitted.)

Years.	Piece-Goods.					Yarns.	
	Gray.	White.	Coloured, dyed or printed.	Total.	Value of entire cotton goods.	Quantity.	Value.
	Yards.	Yards.	Yards.	Yards.	Rs.	lbs.	Rs.
1876-77	840·605	193·454	152·241	1,186·300	1,599·17	33·270	273·35
1877-78	992·538	215·624	150·549	1,358·711	1,732·23	36·194	285·04
1878-79	775·120	192·098	160·378	1,127·596	1,412·68	33·146	277·97
Average ...	869·421	200·392	154·389	1,224·202	1,581·36	34·203	278·78
1880-81	1,170·554	285·359	318·051	1,773·964	2,291·07	45·877	369·92
1881-82	1,098·469	269·804	254·843	1,623·116	2,077·21	40·762	322·21
1882-83	1,086·286	233·373	320·936	1,640·595	2,143·19	44·659	337·82
Average ...	1,118·436	262·844	297·943	1,679·223	2,170·49	43·832	343·31

84. An appreciative study of these tables might not be without a gleam of comfort to Lancashire, as they indicate that in a more modified form something of the present experience was undergone at the time of the partial removal of the duties in 1878. Probably, in anticipation of the change, heavy imports were made in the two preceding years only, to be followed by a sharp re-action in the year following to the extent in goods of 320 lakhs of rupees. So also in 1882 the abolition of the duty was concurrent with a marked decline in imports, and yet we see from the quinquennial movements given in a previous statement these temporary fluctuations did not interfere with the steady normal growth of the trade. In no greater degree have we any reason to regard the present contraction in imports as more than a temporary check—the result of the excessive supplies of the previous year.

85. From the foregoing it will be apparent that to the two first questions formulated by the Government of India—

(1) Whether any, and if so what new, difference is imported into the relative cost of English and Indian cotton goods by the amount or method of taxation, and

(2) Whether that difference has the effect of favoring one industry against the other,

the Association must respond in the negative. But at the same time the Association readily admits that there are apparent inequalities in the mode of levying the duties that may give rise to the belief that the respective industries are being unequally treated, and that, to remove such feeling which, if not actually obstructive of, is certainly not helpful to trade, it may be advisable to modify the existing lines and limits of assessment.

86. Before approaching the discussion of this branch of the subject, however, the Association would premise that, while they never have been in favor of the import duties and would gladly see them abolished *now* and *for* ever, such a proposition is in the existing nature of things, quite beyond the pale of argument. If the cotton duties are to go, it is evident it must only be simultaneously with the abolition of import duties on other ordinary articles of trade, and of such a change the financial position permits of no immediate hope. Nor can the Association see its way to suggesting any other form of taxation, which would afford the desired relief. In a country like India import duties as a means of taxation have many advantages. They are collected easily and cheaply without being in any way inquisitorial or harassing to the people, they are light and equable in their incidence, and they afford a means of obtaining some contribution to Imperial funds from the inhabitants of Native States in return for the many benefits they receive from the protective rule of the paramount power. The one disadvantage which they have is, that they are associated with protection or, as in this case, the appearance of it, and perhaps also the difficulty of constructing a perfect tariff.

87. While, therefore, Lancashire demands, and Government may be anxious to devise, such a re-adjustment of the excise on cotton goods and yarns as will remove every semblance of protection to native industry from the import duty, there is such a thing as an undue straining after the unattainable, and trade may be disturbed by making changes now, which another year's experience may show have only had the effect of transferring, not removing, the inequality.

88. To one modification, which would entirely wipe out an important section of the alleged grievances of Lancashire, the Association can see no serious objection if, in the opinion of Government, that portion of the trade warrants or demands a rectification of the duties, *viz.* :—

The exemption from duty of all imported yarns of 20s and under and goods made from such yarns.

89. This would undoubtedly place the Lancashire spinners on a better footing than India by the import duty on the dutiable stores used, which cost 3 pies per pound of yarn and would, therefore, represent ·15 of a pie per pound or on 6 annas ·21 per cent. on the value of the yarn, while their manufacturers would have this advantage *plus* the duty on stores consumed in the weaving of the cloth, say ·21+·25=·46, or nearly ½ per cent. Seeing, however, that there is no real competition to be feared, the Bombay manufacturers, as represented by this Association, would be prepared to accept the difference without demur to attain the object in view.

90. The one other objection to the exemption, so far as the Association can see, would be the difficulty with the Custom House authorities in deciding what was or was not 20s or over, but this was not found to be insuperable in 1878 when, with the limit of exemption fixed at 30s, the difficulty of distinguishing the count was infinitely greater. Moreover, the imports of this class of goods and yarns are so small and will continue to be so small, notwithstanding the substitution bugbear, that the necessity of giving a decision would seldom arise.

91. The question of the alleged inequality in taxation on imported and Indian woven goods made from yarns over 20s and the possible means of rectifying it required to be approached much more cautiously. When the decision was come to in the first instance to levy the excise on yarns only and not on cloth of Indian manufacture, it was not arrived at without careful consideration. On the contrary, the method was adopted by Government and accepted by the trade with a full foreknowledge of the apparent inequality, and also in the belief that not only was there no competition but that the duty on stores and the different basis of manufacture in the larger quantity of yarn employed in weaving the Indian fabrics constituted a fair set-off. The Association still considers there is no competition of any moment, all but a mere fringe of the imported cloths being well beyond the competing limit, and that the set-off is not only a fair one but that the compromise is, if anything, in favor of the English manufacturer, the duty on stores consumed on all yarns and goods exported outweighing, I am directed to state, the actual amount of protection. The amount of protection involved is problematical, but as it is on the cost of the Indian, not the English, cloth, it must be calculated, it can only be ¾ per cent. on a comparatively insignificant amount. The cost of the Indian contribution to the compromise, however, is undoubted and admits of easy computation; it is ·15 of a pie per lb. on 158,853,716 lbs.

of yarn exported	Rs.	1,24,104
½ per cent. on Rs. 1,47,66,558 value of cloth exported	„	73,832
	Rs.	1,97,936

Holding this estimate of the existing position, the Association cannot consider that in fairness any modification of the existing method of levying the excise is called for; but it has been suggested that to remove all appearance of inequality, the excise should be imposed at 5 per cent. instead of on the yarn only on the market value of all Indian cloths made from yarns over 20s. This solution, if adopted by Government, would, I am directed to say, meet with no objection from this Association, although, in accepting it as a means of closing the controversy, Indian manufacturers would do so with the perfect knowledge that their English competitors would have the advantage of the bargain to the extent of the figure above-mentioned. It would also be equally apparent that the Lancashire trade were being dealt with on a different basis from any other English exporters to India, and that, if the principle advocated in paragraph 19, page 15, of the English representation were to be accepted, the home manufacturers of paper, woollen, silk, and many other goods would be entitled to the same treatment and measure of justice.

92. This latter consideration would, the Association thinks, be a fatal objection to another proposed mode of meeting the apparent inequality under discussion, *viz.*, to reduce the

import duty on the goods made from yarns over 20s by one or even ¾ per cent., and none of the other proposals, which the Association has discussed or has heard mooted, is not more fraught with objection than the one first mentioned.

93. To abolish all duties, import and excise, on yarns, and tax all cloth, English and Indian, at the same rate is one suggestion and, by its simplicity and ease of application, may appeal to Government. But against it there is the diminution of revenue which would ensue the inequity of taxing the products of the loom and not the spindle, the fact that the Indian industry would be penalised to the extent of the duty on all the stores consumed, and lastly, but most important of all, the decided protection it would afford to hand-loom weaving—a large and important industry—in competing with power-looms.

94. Yet another alternative has been brought forward and finds favor with Lancashire, failing the total abolition of the duties which is admittedly the real but unattainable object of the entire agitation, and that is to excise all products of Indian mills. The economical unsoundness of this proposition scarcely demands demonstration, and the manifestly inequitable incidence of the tax would probably induce, and rightly so, the most strenuous opposition throughout the country.

95. Altogether the first suggestion to excise Indian goods woven from yarn over 20s instead of the yarn only as hitherto, is apparently open to the least objection and would be productive of least friction, and is therefore so far entitled to support.

96. In any case the question before Government is not easy of satisfactory solution. Any alteration, however slight, will be beset with difficulties, and it is with a certain knowledge of this and a desire to assist the deliberations of Government that I have been directed to discuss the subject so fully and in so much detail. Every calculation has been given and all statistics quoted likely to elucidate the real questions at issue, and I have only to add that, if there is any further information wished for that it is in the power of the Association to supply, it will be happy to place it at the disposal of Government.

I have the honour to be,

Sir,

Your most obedient servant,

JOHN MARSHALL,

Secretary.

APPENDIX.

Exports of Cotton Piece-Goods and Yarn from Great Britain to Foreign Countries and proportion to India in millions of yards, lbs. and pounds sterling.
(January 1st to October 31st, 1887 to 1895.)

January 1st to October 31st	Piece-Goods.				Yarns.			
	All countries.		India only.		All countries.		India only.	
	Yards.	£	Yards.	Per cent.	Lb.	£	Lb.	Per cent.
1895	4204·4	38·8	1463·2	34·80	213·1	7·7	35·8	16·80
1894	4431·0	42·2	1899·0	42·85	195·0	7·8	32·5	16·66
1893	3807·0	38·9	1496·1	39·30	169·2	7·4	30·8	18·20
1892	4031·2	40·5	1539·0	38·17	195·0	8·1	33·3	17·08
1891	4092·2	43·9	1520·3	37·14	207·4	9·5	41·4	19·96
1890	4273·9	45·0	1688·9	39·52	215·5	10·2	40·7	18·88
1889	4178·0	42·9	1685·3	40·33	211·2	9·7	38·1	18·04
1888	4203·8	44·0	1664·0	39·58	215·3	9·8	44·9	20·85
1887	4022·7	42·4	1501·4	37·32	204·0	9·2	38·5	18·87

Exports of Indian Manufactured Piece-Goods and Yarns by Sea from 1885 to 1895.

Years.	Piece-Goods.			Yarns.	
	Grey and white.	Coloured or dyed.	Total.		
	Yards.	Yards.	Yards.	Bales.	Lbs.
1885	71,184,739	5,988,074	77,172,813	223,722	86,693,377
1886	68,171,065	5,258,994	73,430,059	272,300	106,024,856
1887	79,400,234	4,921,099	84,321,333	299,581	117,074,663
1888	88,797,223	5,636,166	94,433,389	343,030	134,622,583
1889	78,140,482	4,837,045	82,977,527	384,729	150,497,237
1890	85,166,237	4,887,121	90,053,358	440,220	171,993,173
1891	88,523,452	5,540,421	94,063,873	465,399	181,645,149
1892	99,754,263	6,837,067	106,591,330	487,773	190,705,398
1893	97,366,292	6,561,214	103,927,506	412,584	159,960,286
1894	118,960,215	6,360,875	125,321,090	468,995	182,123,551
1895*	106,918,966	6,408,597	113,327,563	421,254	163,450,867

* For ten months only (1st January to 31st October).

Export by Sea of Cotton Piece-Goods and Yarns from Bombay (January 1st to October 31st, 1890 to 1895.)

(0000's omitted.)

January 1st to October 31st.	European Piece-goods in million of yards.					Indian Piece-goods in million of yards.			European Yarn.		Indian Yarn.	
	Grey.	White.	Coloured or dyed.	Country dyed.	Total.	Grey and white.	Coloured and dyed.	Total.	Bales.	Million of lbs.	Bales.	Million of lbs.
1895	65·62	46·09	42·35	35·82	189·72	106·92	6·41	113·33	9·336	2·82	421·254	163·45
1894	65·81	44·20	37·56	27·54	175·05	98·94	4·76	103·70	10·400	3·14	398·946	155·35
1893	69·29	42·19	39·46	26·33	177·27	80·59	5·22	85·81	8·082	2·52	340·547	131·97
1892	62·61	38·12	33·68	30·33	164·74	83·59	5·38	88·97	9·694	2·99	417·112	163·12
1891	67·47	42·40	31·63	28·89	170·39	76·05	4·15	80·20	10·999	3·38	400·510	156·46
1890	62·34	38·05	27·95	27·12	155·46	70·66	3·67	74·33	10·387	3·17	362·731	141·70

Despatches by Rail of Cotton Piece-Goods and Yarn from Bombay (January 1st to 31st October 1890 to 1895.)

Years.	European Piece-Goods.				Country Piece-Goods.		European Yarn.		Country Yarn.	
	Bales.	Maunds.	Cases.	Maunds.	Packages.	Maunds.	Bales.	Maunds.	Bales.	Maunds.
1895	82,635	496,815	23,878	105,987	36,878	204,135	57,210	224,768	9,896	29,369
1894	91,272	547,843	26,006	116,524	42,107	216,712	56,215	229,396	13,088	41,926
1893	105,230	621,353	26,848	119,707	31,210	160,586	58,230	233,847	11,379	30,849
1892	101,054	606,091	31,685	150,169	29,510	158,827	60,260	233,777	16,082	33,984
1891	104,945	648,783	35,970	159,836	30,862	165,309	55,457	214,245	11,440	38,859
1890	84,664	533,080	23,587	101,147	42,351	227,914	37,847	143,738	14,870	56,483

N.B.—A maund is equal to 82 lbs.

Telegram, dated 22nd January 1896, from the Secretary, Bombay Millowners' Association, to the Secretary to the Government of India, Department of Finance and Commerce, Calcutta :—

"The Association, having had under consideration urgent representations received from all the weaving mills in Bombay, would desire respectfully to endorse and approve the telegram despatched by them through Sir Dinshaw Maneckjee Petit yesterday, and would further beg leave to emphasise the objections urged in paragraph ninety-three of the Association's letter of 7th January against an amendment of the Cotton Duties Act and Import Tariff Act on the lines therein referred to."

Telegram, dated 23rd January 1896, from the Secretary to the Government of India, Department of Finance and Commerce, to the Chairman, Bombay Millowners' Association :—

"Government telegraph is at your disposal for any communications your Association may desire to make to Government on subject of Bills to be introduced to-day; they should be addressed as usual to Legislative Secretary. Copies of the two Bills will be delivered to you at eleven o'clock by Mr. Campbell, Collector of Customs."

Telegram, dated 23rd January, from the Secretary, Millowners' Association, to the Secretary to the Government of India, Legislative Department, Calcutta :—

"Millowners' Association view with strong disfavour and beg respectfully to submit a most emphatic protest against the proposed amendments of Cotton Duties and Import Tariff Acts. The measures, as now proposed, simply amount to handing over the entire improvement in the finances of the country to reduction of duties levied on Manchester goods at the expense of the other moiety of the import trade and the cotton industry of India. The proposed alterations will result in reducing the duty on imported cotton goods from 125 to 88 lakhs, while the excise will be increased from 7 to 17½ lakhs, showing, that whereas the import duty on English goods is being reduced by 30 per cent., the excise on Indian manufactures is being increased by 150 per cent. Millowners beg that the suggestion to excise only cloths made from yarns above 20s and exempt yarns below, and goods made from same, be again considered. The difficulty in the way of discriminating counts of yarns in cloth is unduly magnified, and this Association is prepared to demonstrate the practicability of the suggestion discussed in para. 91 of letter of the 7th January. The Association has always been, and is, anxious to remedy any real injustice from which Lancashire manufacturers or spinners may suffer, but they must protest against any means being adopted to that end which must injuriously affect and repress the weaving industry of India."

Telegrams, dated 24th January, from the Secretary to the Government of India, Finance and Commerce Department, to the Secretary, Millowners' Association, Bombay :—

"Your telegram of yesterday. The question to be considered is not only the difficulty in discriminating counts, but the allegation that the exemption of low count goods from all duty gives these goods a comparative advantage in the market, which tends to divert existing trade from Manchester finer goods to Indian coarser goods. See page 3 of Sir J. Westland's speech beginning, 'They claim also.' See also top of page 9. Government would be obliged if Millowners' Association would communicate their views on this point."

"The 17½ lakhs mentioned in your telegram of yesterday is apparently a mistake. We calculate the amount to be 12 lakhs at most."

Telegram, dated 25th January 1896, from Millowners' Association to Government of India, Department of Finance and Commerce :—

"Your telegram, 24th. The Association considers that points raised have already been so fully met in their letter of 7th January that they feel unable to make their arguments clearer by wire. The Association has, therefore, with a desire that Government should have every item of information at their disposal, deputed the Hon'ble Mr. Nowrosji N. Wadia, Mr. Jamsetjee N. Tata, (members of the Association) and Mr. John Marshall (Secretary of the Association) to proceed to Calcutta by to-night's mail and there, on behalf of the Association, place at the disposal of Government all and any information which Government may require."

Telegram, dated Calcutta, 28th January 1896, from Mr. John Marshall to Mr. G. Cotton, Chairman, Millowners' Association :—

"Deputation had a long interview to-day with Sir James Westland, when Mr. Playfair was also present. While admitting, after an examination of our figures, that the effect of the Bills would be to reduce taxation on imported goods from 139 to 87½ lakhs, while increasing taxation on Indian manufactures from 7 to 18 lakhs of rupees, Sir James declared that the principle of the Bill to levy taxation on all imported and all Indian goods alike, irrespective of quality or counts of yarn, was not open to discussion. But that we could submit a memorial to the Legislative Council, whose meeting stands adjourned till Monday ; that the meeting of the Select Committee would be held on Thursday, at which the deputation could be present. With reference to stocks of cloth on hand and yarns under process of weaving, they will now be exempted from duty under new Act if stock taken on Sunday and communicated to Collector. Preparing memorial in anticipation of your sanction on previous lines. Wire any suggestions. If Bills passed, limit of thirties in Schedule will be abolished, and probably mill goods assessed on tariff valuations imported *ad valorem*."

Telegram, dated 29th January 1896, from Mr. George Cotton, Chairman, Millowners' Association, to Mr. John Marshall, Calcutta :—

"Committee resolved last evening sanction and approve your presenting memorial on previous lines. But in view of Sir James Westland's statement that the principle of the Bill to levy taxation on all imported and all Indian goods alike was not open to discussion, Committee fail to see use of making further suggestions. Understand stock lists must be sent to Collector next Monday."

CALCUTTA, 29*th January* 1896.

THE SECRETARY TO THE GOVERNMENT OF INDIA,
LEGISLATIVE DEPARTMENT.

SIR,

I have the honor, by direction of the Bombay Millowners' Association, to respectfully submit for the information of His Excellency the Governor-General in Council the views that the members of that body entertain respecting the Cotton Duties Bill, 1896, and a Bill to amend the Indian Tariff Act, 1894, as introduced by the Hon'ble Sir James Westland, K.C.S.I., at the meeting of the Legislative Council of the Government of India on the 23rd instant, and further to urge the serious objections that, with all due deference, they venture to think exist against these Bills in their present form being passed into law.

2. Before, however, succinctly stating these views and consequent objections, it appears to the Association absolutely necessary that the reasons for the proposed legislation should be stated in the clearest possible terms and kept always in view. In the representation submitted by the representatives of the cotton interests in England to Her Majesty's Secretary of State for India, the claims advanced were of such an exaggerated character and so voluminously stated that the Association was compelled in dealing with them to cover a vast amount of unnecessary ground. The discussion, therefore, has been burthened with a mass of irrelevant argument and reply and excessive technical detail calculated to obscure the real question at issue.

3. What that is and what alone must be the object of further legislation in this connection was laid down with the utmost clearness and exactitude by Her Majesty's Government, in December 1894, and recapitulated by Sir James Westland when introducing the proposed Bills on the 22nd instant. In sanctioning the imposition of an import duty on cotton goods, Her Majesty's Government made it a condition, and the Government of India undertook, "to deprive it of a protective character by imposing an equivalent duty upon similar goods manufactured in India *to the extent to which these enter into direct competition with goods imported from the United Kingdom.*"

4. Under that definite condition the Government enacted, and this Association loyally accepted, the Cotton Duties and Tariff of 1894. The members of this Association viewed this undertaking as a solemn contract, a Charter of Right, under which their interests were securely safeguarded, and with the utmost respect they venture to submit that to any legislation which proposes to depart from that well defined contract they are entitled to enter the most emphatic protest which the limits of official communications of this character and entire respect for constitutional observances permit.

5. I have taken the liberty of quoting in italics a portion of the condition precedent to the legislation of 1894 that the Association desires to emphasise as being, it thinks, likely to be, if it has not been already, entirely overlooked. It will be observed that there is nothing undecided, nothing equivocal, in the condition. An excise duty is only to be imposed on Indian goods which enter into *direct* competition with goods imported from the United Kingdom. This language precludes the consideration of by far the greater portion of the case as submitted by Lancashire, and leaves no room to read into it any portion of the so-called law of substitution and its marvellous possibilities. Indirect competition has no place in this sanction, and any measure, therefore, which takes it into consideration or contemplates more than dealing with direct competition is transgressing the limit so definitely demarcated.

6. From this arises the first objection which the Association desires to formulate, *viz.*:—

"That as imposing an excise on Indian goods made from yarns of 20s count and under the Cotton Duties Bill, 1896, is taxing goods which do not enter into direct competition with goods imported from the United Kingdom, and is, therefore, not in accordance with the condition laid down by Her Majesty's Government and the Government of India in December, 1894."

In his speech of 22nd instant, Sir J. Westland said :—

"The first of these is the effect of our drawing the line of taxation, for Indian goods, at 20s. We did so because we ascertained that the amount of imported goods below that line was very small. As regards yarns, indeed, the amount of goods imported below that count (if we except the coloured yarns imported into Burma, for which we have made special arrangements) is admitted to be insignificant. The amount of coarse woven goods imported from England is at the most very small indeed, but it cannot be said to be non-existent; but Manchester claims, and there appears to be some reason in the claim, that the exemption of the coarser goods creates a difference in price between the coarser and the finer, which tends to divert the course of consumption from the finer to the coarser."

7. The latter portion of this setting forth what Manchester claims, the Association contends, is not entitled to be taken into the account as, it manifestly contemplates consideration being extended to a form of indirect competition which, even if it existed, Government at the outset placed beyond the line as against which a countervailing excise was to be imposed. But the first part of the statement concedes that for all practical purposes no competition exists in goods made from yarns below 20s, and should not, therefore, be excised ; and it is no answer to this to say that Manchester should be permitted to try the experiment of making such goods under the auspices of the same rate of taxation. That experiment has already been tried for thirteen years under the still fairer condition of no taxation whatever, with a result which is well known—demonstrating beyond doubt to all unbiassed minds that in view of the relative geographical positions Lancashire does not, and cannot, compete with India in goods made from yarn of 20s and under.

8. When, therefore, the Association in its letter of 7th January stated its willingness to see all imported goods of 20s and under exempted from duty, it was conceding more than the necessities of the case absolutely demanded, and at the same time indicating the utmost limit to which the Association considers legislation ought to be pushed to meet the theoretical claims of Lancashire, having regard to the original principle of taxation previously laid down and accepted.

9. The second objection that the Association raises against the Bills is to—

The inequitable character of the proposed measures : (1) in the large reduction made in the taxation on imported goods while a heavy increase is levied on Indian manufactures ; (2) in exempting yarn and reducing the levy on cotton goods while the tariff on other imports is maintained at 5 per cent.

10. By the abolition of all duties on yarn, both imported and Indian made, and the imposition of a 3½ per cent. excise on every description of Indian woven cloth, while the duty on all imported cotton fabrics is reduced to 3½ per cent., Government announced that the total income from the cotton duties would be reduced by about 50 lakhs, although the contribution from the excise would be increased by 6 lakhs. From an analysis of the figures the Association was at once able to point out by telegraph that this calculation was erroneous, the estimate of the excise on Indian goods being under-estimated by 6 lakhs.

The account, therefore, stands thus :—

Duty as previously collected at 5 per cent.		139 lakhs.
Reduction by exempting yarns	14 lakhs.	
Do. lowering duty on cloth to 3 1/2	37·5 ,,	51·5 ,,
Total from Imports		87·5 lakhs.
Total from Excise		18·0 ,,
		105·5 lakhs.

Total net reduction being 51·5 lakhs less increase of 11 lakhs in Excise 40·5 lakhs.

11. The result, therefore, will be, if the two Bills are passed into law, that the taxation on imported goods will be reduced by 51·5 lakhs or 37 per cent. while the excise on Indian goods will at the same time be increased by 11 lakhs, or 157 per cent., a difference in treatment for which the Association contends there is absolutely no justification. If, as may be inferred from what the Government has almost in so many words stated is the case, the financial position justifies a reduction in taxation of 50 lakhs, there can be no difficulty whatever in allocating that sum in a perfectly equitable manner. Assuming even that in the general interests of the country the import duties should be the first to go—which is an argument the Association is by no means prepared to concede—the only extra claim to consideration which cotton goods has by any possibility over other articles of trade is the alleged competition which they have to encounter from goods made in India.

12. Unfortunately there are no figures available anywhere which would shew with any degree of exactitude what this alleged competition really amounts to either in yards or rupees, but a fairly approximate idea can nevertheless be formed from the yarn production of India, the returns of which for the past year must already be in the hands of Government, who are therefore in a position to verify the statement. The Association feels sure that it is well within the mark in estimating the production of all yarns over 20s at one-tenth of the whole production, and assuming that the whole of that one-tenth went into goods entering into competition with imported cloths, which is more than liberal, the value would be—

Total value of cloth produced in Indian Mills	...	...	Rs.	6,45,60,000
1-10th of which would be	...	...	...	...	,,	64,50,000
¾ per cent. on which is	...	...	...	...	,,	48,375

13. In its previous letter to Government the Association showed very clearly that the actual protection enjoyed by Indian weavers under a 5 per cent. import tariff, against which the excise was levied only on the yarn in goods, and not on the cloth in its completed state, was ¾ per cent., so that the special claim for redress which Manchester could show in this respect was Rs. 48,375, to equalise which the Bills under discussion propose to allocate 51½ lakhs, besides taking an additional 11 lakhs from the excise on the Indian industry.

14. The Association invites the closest possible scrutiny of these figures. They will both bear and repay inspection and become still more striking when amplified, as it is evident that if every yard of cloth made by power-looms in India came into actual competition with imported goods Lancashire's special claim only amounts to a little over 4¾ lakhs.

15. But lest the basis of calculation taken by the Association be considered incorrect, the comparison to all intents is quite as startling if the scale of protection actually accepted by Sir James Westland is taken as the basis. In dealing with this special point on the 22nd instant he said: "Ordinary Grey shirtings pay duty at 8 annas per pound. Manufactured in India the calculation comes out thus: a pound of woven goods contained about ·85 of yarn, which, if 25's or 30's, pay duty at 7 annas a pound. The articles therefore pay duty in this respect alone on 7 by ·85, or 6 annas a pound." This, worked out further, is equivalent to 1¼ per cent. on the value of goods, and only differs from the Association's figures when allowance is made for stores by ¼ per cent. But taking the full equivalent of protection conceded by Sir James Westland, the following is the resulting comparison:—

Under a 5 per cent. duty and excise Indian goods were protected by 1¼ per cent.		The concession made by the Bills now before Government are:—	
On 1-10th of the whole	Rs. 80,625	Off imported goods	51½ lakhs.
On the whole	,, 8,06,250	On Excise	11 ,,
		Total ...	62½ lakhs.

16. In thus stating the case the Association is not for a moment overlooking the point made elsewhere that this should not be regarded as a concession made to Lancashire mills against Indian mills, that duties are all paid by the consumer and not by the producer, and that the members of the Association will not be ultimately affected by what is merely a reduction and equalisation in the mode of assessing duties. If this be so, the converse of the argu-

ment holds equal force and would of itself have been a sufficient reply to the English representatives of cotton interests. Moreover, if this mode of reasoning be carried further and the losses of Indian Millowners during the levelling up of prices is entirely excluded, we come back to the incontrovertible fact that this is an entire reversal of the previously declared policy of Government, who have always been averse to laying further taxation on the poorer classes. Viewed from this standpoint it means lightening the tax by 51½ lakhs on the finer descriptions of goods worn by the well-to-do and exacting an additional sum of 11 lakhs per annum from the very poorest, who were previously exempt, and that too without involving competition with English-made goods.

17. In any case this feature of the two Bills will not stand examination under the condition laid down by the Government in December, 1894, which, the Association holds, should be applied as a test to every clause of the new Bills.

18. The third objection, and in some respects the most important so far as concerns Indian owners of weaving mills, is "the protection which will be afforded to the hand-loom weavers by the exemption of all yarns from taxation."

To this objection Government, as evidenced by the remarks of the Finance Minister, would appear to attach little importance, under the belief apparently that hand-loom weaving is a small struggling and decaying industry, entirely overshadowed in extent by the mills and mainly resorted to by cultivators as a means of filling up their spare time and eking out an otherwise precarious livelihood.

19. Such may be the state of things in parts of Bengal, but it is not so in that part of the country respecting which the members of the Association are more familiar. There the trade is followed as a special calling and as entire families are devoted to it and work under no factory laws or other restrictive measures, many of them are prosperous and deserving of no special protective care against the rest of the poor or labouring classes. Even if they were, mills are not philanthropic institutions run on sentimental grounds, and the magnitude of the industry is too great to permit of it being considered otherwise than as a most important factor in the entire question. According to the census returns there are close upon 7 millions of people working as weavers in India, and the Association has placed at the disposal of Government information which goes to show that hand-looms produce two-thirds of all the cloth woven in India, as compared with one-third by power-looms. That this should be the case to-day after thirty years' competition with the mills speaks volumes for the solidity of the industry, and indicates, moreover, that the competitive line is drawn sufficiently fine to admit of a 3½ per cent. bounty exercising a material influence towards enabling it to gain additional strength in the future at the expense of the weaving mills.

With these facts before them, and in view of the important objections that I have stated the Association trusts that it is not yet too late to permit of Government reconsidering the situation and amending their proposed Bills in accordance with the suggestions favoured by the Association in their former letter of 7th January. These suggestions, so far as the Association is aware, have had the unanimous approval of all representative bodies throughout the country, whether connected with mills, or, as in some cases, more closely concerned with the import trade. And in face of such a consensus of independent opinion the members of the Association cannot bring themselves to believe that there are other just grounds of sufficient force to warrant any departure, however slight, from the definite lines laid down so recently as December, 1894, by both Her Majesty's Government and the Government of India.

I have the honour to be,
Sir,
Your most obedient Servant,
JOHN MARSHALL,
Secretary, Bombay Millowners' Association.

THE COTTON DUTIES ACT, 1896.

(No. II of 1896.)

The following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 3rd February 1896 :—

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An Act to provide for the Imposition and Levy of certain Duties on Cotton Goods.

WHEREAS it is expedient to repeal the Cotton Duties Act, 1894, and to impose certain duties on cotton goods : It is hereby enacted as follows :—

Preliminary.

Title, extent and commencement.

1. (*1*) This Act may be called the Cotton Duties Act, 1896.

(*2*) It extends to the whole of British India ; and

(*3*) It shall come into force at once.

Repeal.

2. (*1*) The Cotton Duties Act, 1894, is hereby repealed.

(*2*) But all the provisions in respect of drawback contained in sections 17 to 24 of that Act shall be deemed to be in force in respect of all duty paid thereunder, and all sums recoverable, liabilities incurred, officers appointed or authorised, warehouses licensed and rules and directions made under that Act shall, so far as may be, be deemed respectively to be recoverable, and to have been incurred, appointed or authorised, licensed and made under this Act.

Definitions.

3. In this Act, unless there be something repugnant in the subject or context,—

(*1*) "the Principal Act" means the Sea Customs Act, 1878.

(*2*) "Chief Customs Authority" means, in the Presidency of Fort St. George and the territories respectively under the administration of the Lieutenant-Governors of Bengal and the North-Western Provinces and the Chief Commissioner of Oudh, the Board of Revenue ; in the Presidency of Bombay outside Sind, the Commissioner of Customs ; in Sind, the Commissioner ; in the Punjab and Burma, the Financial Commissioner ; and elsewhere the Local Government or such officer as the Local Government may, by notification in the official Gazette, appoint in this behalf by name or in virtue of his office :

(*3*) "Collector" means—

(*a*) at Calcutta, Bombay, Madras, Rangoon and Karachi, the Collector of Customs, and

(*b*) in any other place, the Collector or Deputy Commissioner of the District or such other officer as the Local Government may appoint in this behalf, and includes

(*c*) every officer for the time being duly authorized by the Local Government to perform all or any of the duties of a Collector under this Act.

(*4*) "cotton yarn" or "yarn" means yarn wholly or partly composed of cotton fibres :

(*5*) "cotton goods" or "goods" includes all tissues and other articles (except yarn and thread), woven, knitted or otherwise manufactured, wholly or partly, from cotton yarn :

(*6*) "mill" means any building or place where cotton goods are woven, knitted or otherwise manufactured by machinery moved otherwise than by manual labour, and includes every part of such building or place :

(*7*) "warehouse" means a place licensed for the storage of goods under this Act, and includes every public or private warehouse duly appointed or licensed under section 15 or 16 of the principal Act, or under section 2 of the Inland Bonded Warehouses Act, 1887 :

(*8*) "Customs port," "foreign port," "vessels" and "master" have respectively the meanings defined for them in the Principal Act.

Performance of duties of Customs-officers by subordinate officers.

4. The officers subordinate to a Collector shall, unless the Local Government shall otherwise so direct, for the purposes of this Act perform the duties imposed and exercise the powers conferred upon officers of Customs under the Principal Act.

PART I.

EXCISE.

Application of Principal Act.

Modifications to be made in Principal Act as applied to this Part.

5. In the application of the Principal Act or any particular section or sections thereof to this Part the following modifications shall be made therein, namely :—

(*a*) "the owner of the goods" shall include the managing agent or other principal officer of a mill ;

(*b*) for "the bill-of-entry" or "shipping-bill" shall be substituted "the return required by this Act" ;

(*c*) every reference to a warehouse, or warehousing, shall be construed as referring to a "warehouse" as hereinbefore defined.

Duty.

Imposition of duty on cotton goods produced in British Indian mills.

6. There shall be levied and collected at every mill in British India, upon all cotton goods produced in such mill, a duty at the rate of 3½ per centum on the value of such goods.

Explanation.—Goods are said to be produced within the meaning of this section when they are issued out of the premises of the mill. But, in the case of any mill in which the goods are chiefly or largely made up and sold otherwise than as piece-goods, the Governor-General in Council may direct that goods shall be reckoned as produced when they are issued out of the weaving section or sections of the mill.

Power to Governor-General in Council to fix tariff values of such goods.

7. (*1*) The Governor-General in Council may, from time to time, by notification in the *Gazette of India*, fix, for the purpose of levying the said duties, tariff values of all such goods as aforesaid or of any particular description or descriptions thereof, and alter any tariff values for the time being in force.

(*2*) Such tariff value shall, for the purposes of this Act, be deemed to be the "real value" of the goods to which it applies, but, save as aforesaid, all goods shall be assessed under this Act at their real value.

(*3*) For the purposes of this Act the real value shall be deemed to be—

(*a*) the wholesale cash price, less trade discount for which goods of the like kind and quality are sold or are capable of being sold at the time and place of production, without any abatement or deduction whatever, except of the amount of the duties payable on the production thereof;

(*b*) where such price is not ascertainable, the cost at which goods of the like kind and quality could be delivered at such place, without any abatement or deduction, except as aforesaid.

Delivery of monthly returns of goods produced by millowners.

8. (*1*) The owner of every mill shall prepare and deliver, or cause to be prepared and delivered, to the Collector each month a return of all the cotton goods produced at his mill during the preceding month, and shall subscribe a declaration of the truth of such return at the foot thereof.

(*2*) Unless otherwise prescribed by any rules under this Act, every such return shall state for each description of goods the quantity produced during the period to which the return relates, and the real value of such goods.

(*3*) Every such return shall also contain such further information and be in such form and be subject to such conditions as to verification and otherwise as may be prescribed by any rules under this Act.

(*4*) Each return shall be delivered to the Collector or posted to his address within three working days, and at most within seven days, of the period to which it relates; and the first of such returns shall be made for the month of February 1896, and shall include all goods produced since the commencement of this Act.

Explanation.—"Working day" in this sub-section means every day except a public holiday as defined in section 25 of the Negotiable Instruments Act, 1881.

Assessment of duty and notice requiring payment.

9. (*1*) The Collector shall assess the duties payable in respect of the period to which the return relates, and unless the amount thereof is immediately tendered, shall cause a notice, in such form as may be prescribed by any rules under this Act, to be served on the owner, requiring him to make payment of the amount assessed within ten days of the date of service of the said notice.

(*2*) A notice under sub-section (1) may be served on the owner of a mill by delivering or tendering to him or his agent at his ordinary place of business a copy of the notice, or, if this cannot be conveniently done, by fixing a copy of the notice on one of the outer doors of the mill.

Application of certain sections of Principal Act to assessment and recovery of duty under this Act.

10. Sections 31 to 34, 37, and 39 to 41, all inclusive, of the Principal Act, shall apply to the assessment and recovery of the duties imposed by this Act:

Provided that the rate of duty and the tariff valuation applicable to any goods which have not been warehoused as hereinafter provided shall be those in force at the time when the goods were produced, and not when the return was delivered as provided by the said section 37.

Recovery of unpaid duty.

11. (*1*) If any duty payable under this Act is not paid within the time fixed by any such notice as aforesaid for the payment thereof, the Collector may, in lieu thereof, recover any sum not exceeding double the amount of duty so unpaid, which he shall, in his discretion, think it reasonable to require.

(*2*) All sums recoverable under sub-section (*1*) shall be recovered in the manner provided in Act II of 1886, section 30, sub-sections (*1*), (*2*) and (*3*), with respect to the sums therein referred to.

Warehousing.

Licensing of warehouses for storage of goods and fees for same.

12. (*1*) The Chief Customs Authority may from time to time license any room or place as a warehouse for the storage of cotton goods, and for the purposes of this Act every such room or place shall be deemed to be a warehouse and to have been duly licensed under the Principal Act.

(*2*) There shall be payable in respect of every such warehouse such and the like licensing fees and other payments as may for the time being be payable in respect of a private warehouse licensed under the Principal Act:

Provided that the Chief Customs Authority may remit the whole or any part of such fees or other payments in respect of any particular warehouse.

13. (*1*) The owner of any mill may apply for leave to deposit in a warehouse any goods in respect of which duty has become leviable under section 6, but has not yet been assessed under section 9.

Permission to deposit goods in warehouses.

(*2*) Such application shall be in writing signed by the applicant, and shall be in such form as may be prescribed by the Chief Customs Authority.

14. All the provisions of Chapter XI of the Principal Act, so far as the same are applicable to imported goods of a similar description, shall apply to all goods in respect of which an application has been made under section 13.

Application to goods so deposited of provisions of Chapter XI of Principal Act.

15. When any goods have been deposited in a warehouse, the quantity and particulars thereof shall be specified as so deposited in the return made under section 8 for the period in which the goods were produced, or in a separate return for that same period, and the said goods shall be deducted in the assessment and collection of duty.

Exemption from assessment of goods so deposited.

Inspection.

16. (*1*) The Collector, or any officer duly appointed by the Local Government in that behalf, shall have free access at all reasonable times during working hours to any mill and, subject to any order of the Local Government in this behalf, to any part of any mill.

Power to Collector to inspect mills and take copies of records and accounts.

(*2*) Any such officer may at any time, with or without notice to the owner, examine the working records, sale records and accounts of any mill, and take copies of, or extracts from, all or any of the said records or accounts, for the purpose of testing the accuracy of any return, or of informing himself as to any particulars regarding which information is required for the purposes of this Act or any rules thereunder.

(*3*) Any mill-owner may object to submitting to any officer under the rank of a Collector any record or account containing the description or formulæ of any trade process:

but, if he objects to the inspection of any record or account by such an officer on the ground of its containing such description or formulæ, he must submit his objection in writing to the officer for transmission to the Collector, and the officer may then and there seal up the record or account, pending the orders of the Collector.

17. (*1*) All such copies and extracts, and all other information acquired by any such officer on the inspection of any mill or warehouse, shall be regarded as strictly confidential, and shall be deemed to be official secrets.

Information acquired to be deemed official secrets within meaning of Act XV, 1889.

(*2*) If any such officer shall disclose to any person other than a superior officer any such official secret as aforesaid without the previous consent in writing of the Chief Customs Authority, he shall be guilty of a breach of official trust, and shall, upon conviction thereof, be punishable in the manner provided by section 4 of the Indian Official Secrets Act, 1889.

(*3*) The restriction imposed by section 5 of the last-mentioned Act shall not apply to a prosecution for a breach of an official trust under this Act.

Export and Drawback.

18. If any dutiable goods are exported by sea to any foreign port before the return in respect of them has been delivered to the Collector under section 8, the owner of the mill in which they were produced may apply in writing to the Customs Collector at the port of shipment, who, on being satisfied that such goods have actually been shipped for export, shall issue a certificate stating the quantity and particulars of such goods and that they have actually been so shipped.

Grant of certificate when dutiable goods are to be exported to foreign port.

19. When any certificate has been applied for under section 18, the quantity and particulars of the goods mentioned in the application shall be specified as so shipped in the return made under section 8 for any period not later than that in which they were shipped, and, if the Collector is satisfied that the said goods have been so shipped and that the conditions (if any) imposed by rules under this Act have been complied with, the said goods shall be deducted in the assessment and collection of duty.

When certificate granted, goods to be exempt from duty.

20. (*1*) When any dutiable goods are exported by sea from any Customs port to any foreign port, the exporter may apply to the Customs Collector at the port of shipment for the repayment as drawback of any duty which may have been paid under this Act in respect of such goods.

Repayment of duty in case of certain cotton goods exported to foreign ports.

(*2*) In every application made under sub-section (*1*) the applicant must state the description or descriptions of the goods in respect of which drawback is claimed, the mill at which the goods were produced, and, as nearly as possible, the dates on which they were produced, and such further particulars, if any, as may be prescribed.

21. (*1*) The drawback shall be allowed by the Collector if it is shown to his satisfaction that the goods in respect of which drawback is applied for have paid duty within twelve months of the date on which they are shipped for export, and that the conditions (if any) imposed by rules under this Act have been complied with.

When such refunds may be granted.

(*2*) Drawback shall not cease to be admissible merely by reason of the goods in respect of which it is applied for having been bleached, dyed, coloured or printed after having been produced within the meaning of section 6.

22. (*1*) The Governor-General in Council may, from time to time, by notification in the *Gazette of India*, prohibit the payment of drawback on the exportation of cotton goods to any specified foreign ports.

Power to prohibit repayment of duty in case of exportation to certain ports.

(2) Any notification already made under section 22 of the Cotton Duties Act, 1894, shall be deemed to have been made under this section.

No repayment of duty to be granted in certain cases.

23. Notwithstanding anything herein contained, no drawback shall be allowed in respect of any cotton goods on which duty has been paid—

(a) when the goods are of less value than the amount of drawback claimed, or

(b) when the claim is for drawback amounting to less than five rupees in respect of any single shipment.

Application of sections 51 and 52 of Principal Act to claims under this Act.

24. Sections 51 and 52 of the Principal Act shall apply to every claim for drawback under this Act.

Offences and Penalties.

Punishments for offences.

25. The offences mentioned in the first column of the following schedule shall be punishable to the extent mentioned in the second column thereof with reference to such offences respectively :—

1. Contravening any rule made under this Act.	Penalty not exceeding five hundred rupees.
2 Concealing or attempting to conceal, or knowingly permitting or procuring to be concealed, any goods liable to duty under this Act with intent to evade payment of the duty or any part thereof.	Such goods shall be liable to confiscation, and every person convicted of the offence shall be liable to a penalty not exceeding three times the value of the goods.
3. Omitting to make any return required by section 8 or refusing to sign or complete the same.	Penalty not exceeding one thousand rupees.
4. Making and delivering any such return containing any statement not true to the best of the information and belief of the person making the same.	The penalty provided in the Indian Penal Code, section 199, for making a false statement in a declaration.
5. Altering or falsifying any record or book of account kept in the mill with the intention of defrauding the revenue.	The penalty provided in the Indian Penal Code, section 465, for the commission of forgery.
6 Omitting, without reasonable cause, to keep samples as provided in section 28.	A penalty for each offence not exceeding two hundred rupees.
7. Omitting to keep such proper records and books of account as may be prescribed by any rule under this Act.	Penalty not exceeding five hundred rupees and a further penalty of twenty rupees for every day after the date of the conviction during which the offence is continued.
8. Omitting to make and deliver any return which by any rule under this Act ought to have been made and delivered.	Penalty not exceeding one thousand rupees.
9. Intentionally obstructing any Collector or other officer in the exercise of any powers given under this Act.	Imprisonment for a term not exceeding six months, or fine not exceeding one thousand rupees, or both.
10. If any goods in respect of which a certificate has been obtained under section 18, or any goods on the entry of which for export drawback has been paid or not duly exported or are unshipped or relanded at any Customs port, not having been duly relanded or discharged under the provisions of the Principal Act.	Such goods, together with any vessel used in the un-shipping or relanding them, shall be liable to confiscation, and the master of the vessel from which such goods are so unshipped or relanded, and any person by whom or by whose orders or means such goods are so unshipped or relanded, or who aids or is concerned in such unshipping or relanding, shall be liable to a penalty not exceeding three times the value of such goods, or not exceeding one thousand rupees.
11. If any goods are entered for drawback which are of less value than the drawback claimed.	Such goods shall be liable to confiscation.
12. If any goods are found concealed in any place box or closed receptacle in any mill and are not duly accounted for to the satisfaction of the Collector.	Such goods shall be liable to confiscation.
13. If any goods are found in any mill in excess of the quantity entered in the return or not corresponding with the statement therein contained.	Such goods shall be liable to confiscation or to be charged with such increased duty as the Chief Customs Authority may direct.
14. If when any cotton goods are passed by tale or by package, any omission or misdescription thereof tending to injure the revenue be discovered.	The person guilty of such omission or misdescription shall be liable to a penalty not exceeding ten times the amount of duty which might have been lost to the Government by such omission or misdescription, unless it be proved to the satisfaction of the Collector or other officer that the variance was accidental.
15. If any Collector or officer subordinate to a Collector does any act or is guilty of any omission in contravention of this Act or of any rule or order made thereunder ; or, with intent to cause injury or annoyance to any person, vexatiously and unnecessarily makes use of any power conferred upon him under this Act.	Such Collector or officer shall be liable on conviction to a fine not exceeding five hundred rupees
16. The offences described in the Principal Act, section 167, Schedule Nos. 41—53, both inclusive, in reference to warehousing of dutiable goods.	The penalties prescribed in the same Schedule in respect of such offences respectively.

Magistrates having jurisdiction.

26. All offences against this Act may be tried summarily by a District or Presidency Magistrate or a Magistrate of the First Class.

Application of section 168 of Principal Act to cases of confiscation under this Act.

27. Section 168 of the Principal Act shall apply to all cases of confiscation of goods under this Act.

Miscellaneous.

Samples of certain goods to be taken by mill-owners at time of manufacture and to be available for inspection.

28. (*1*) The owner of every mill shall, in the case of any goods other than those for which tariff values have been fixed under section 7, take a sample or samples of such goods, at the time of manufacturing the same, and shall preserve such samples for reference for at least six months after the said goods are produced.

(*2*) Such samples shall be at all times available for inspection by the Collector, or by any officer appointed under section 16; and an examination thereof shall, if the goods themselves cannot conveniently be examined, be deemed to be an examination of the goods within the meaning of section 31 of the Principal Act.

(*3*) The Governor-General in Council may define by rule what shall in any specified case be a sufficient sample for the purposes of this section.

Power to Collector to take samples.

29. (*1*) The Collector or any officer appointed under section 16 may at any time take samples of any goods for examination or for ascertaining the value thereof, or for any other necessary purpose.

(*2*) The owner may when required to deliver any sample to an officer appointed under section 16 seal up such sample in a cover addressed to the Collector; and in such case the said officer shall deliver such cover intact to the Collector.

(*3*) Every sample shall, if practicable, be restored to the owner, or, at his option, sold by the Collector, and the proceeds accounted for to the owner.

Records and accounts to be kept by mill-owners.

30. The owner of every mill shall keep such records and books of account as may be prescribed by any rules under this Act.

Mill-owners to make periodical returns of cotton yarn spun by machinery.

31. The owner of every mill or place where cotton yarn is spun by machinery moved otherwise than by manual labour shall make periodical returns to the Collector of the quantity and description of all such yarns, in such form, with such particulars, and at such intervals as may be prescribed by any rule under this Act.

Application of certain provisions of Principal Act to proceedings under this Act.

32. All the provisions of Chapter XVII of the Principal Act, except sections 169, 170, 177, 182, 184, 185, 187, 190, 191, and 193, shall apply to all proceedings under this Act.

Power to Local Government to reverse or modify orders under this Act.

33. The Local Government may, on the application of any person aggrieved by any decision or order passed under this Act, reverse or modify such decision or order.

Certain provisions of Principal Act to be incorporated in this Act.

34. The provisions of sections 198, 201, 204, 205, and 206 of the Principal Act shall be deemed to be incorporated in this Act.

Application of section 10, Act VIII, 1894, to duties under this Act.

35. The provisions of section 10 of the Indian Tariff Act, 1894, shall apply to duties on cotton goods imposed under this Act.

Power to Governor-General in Council to make rules.

36 (*1*) The Governor-General in Council may from time to time make rules under this Act.

(*a*) prescribing the form of any return required by or under this Act and the particulars to be contained therein respectively, and the manner in which the same is to be verified, and all such other conditions in respect thereof as may be necessary;

(*b*) requiring returns of yarns spun;

(*c*) prescribing the form of the notice to be issued by the Collector under section 9;

(*d*) regulating the inspection of mills and the powers and duties of Collectors and other officers in respect thereof;

(*e*) regulating the provision of warehouses under this Act, and the deposit and discharge of goods therein and therefrom, and the powers and duties of the Collector in respect thereof;

(*f*) prescribing the records and books of account to be kept by owners of mills under this Act;

(*g*) prescribing the conditions under which alone exemption from duty and repayment as drawback shall be allowed under sections 19 and 21; and,

(*h*) generally, for carrying into effect the provisions of this Act.

(*2*) The application of any such rule may be confined to any place or places specified therein.

PART II.

Inland Customs Duties.

Levy of duties on cotton goods passing into British India from foreign territory.

37. (*1*) Duties of Customs shall be levied at the rates for the time being prescribed in the Indian Tariff Act, 1894, upon cotton goods passing into British India out of any territory declared, under the power hereinafter in this section conferred, to be foreign territory.

(*2*) The Governor-General in Council may, by notification in the *Gazette of India*, declare that any territory situated within or bordering on, but not forming part of, British India shall be deemed, for the purposes of this section, to be foreign territory.

(*3*) The Governor-General in Council may, from time to time, by notification in the *Gazette of India*, prohibit or restrict the bringing of cotton goods into British India from any such foreign territory, or prescribe the routes by which alone they may be brought.

(4) The provisions of section 19A of the Principal Act shall apply to all goods brought or attempted to be brought into British India in contravention of any such notification.

Application of provisions of Principal Act as to drawback to goods taxed under this Part.

38. The provisions of the Principal Act as to drawback on export shall apply to all goods upon which duty has been paid under this Part.

PART III.

TRANSITORY PROVISIONS.

Drawback in respect of yarns in mills produced, purchased or imported before the 23rd January 1896.

39. If any mill-owner has in his mill, at the commencement of this Act, any yarns which, before the twenty-third day of January 1896,—

(a) were produced at his mill within the meaning of clause (b) of the Explanation to section 5 of the Cotton Duties Act, 1894, or

(b) were obtained by purchase or on account from another mill-owner, after having been produced by the latter, within the meaning of clause (c) of the said Explanation, or

(c) were imported and Customs duty paid thereon,

and have not before the commencement of this Act formed part of any goods produced within the meaning of this Act, he shall be entitled to receive, by way of deduction from the amount of duty payable in respect of any goods produced out of such yarns at any time within three months after the passing of this Act, an amount not exceeding the duty which he may show to the satisfaction of the Collector to have been paid upon such yarns, under the operation of the Cotton Duties Act, 1894, or the Indian Tariff Act, 1894:

Provided that the said yarns shall not have been used solely for borders.

Mode of making claims for drawback under section 39.

40. (1) Any mill-owner who intends to claim drawback under section 39 shall, within a week after the passing of this Act, deliver to the Collector a full statement showing,—

with respect to clauses (a) and (b) of the said section, the quantity and count of yarn and, as far as possible, the monthly returns in which they were included;

with respect to clause (c) of the said section, the quantity and count of yarn and the date and particulars of the payment of import duty thereon.

(2) Such statement shall be subscribed and verified by the mill-owner, and the Collector may, by inspection or otherwise, satisfy himself of its correctness.

(3) No deduction shall be allowed under section 39, unless the yarns in respect of which deduction is claimed have been included in the statement prepared under this section.

Provision with respect to goods in stock.

41. (1) No duty shall be levied under this Act on any goods which at the commencement of this Act are upon the premises of any mill and are ready for issue therefrom, either without undergoing any further process, or after being made up into bales or packets:

Provided that a list of such goods be made up and deposited with the Collector within seven days from the commencement of this Act.

(2) The returns of the production of such goods prepared under section 8 of this Act shall be separate from those of other goods.

Return of yarn as under section 7, Act XVII, 1894, to be delivered in February, 1896, but no duty leviable on yarn produced on or after the 23rd January 1896.

42. The return of yarn prescribed by section 7 of the Cotton Duties Act, 1894, which would, but for the repeal of the said Act, become due for delivery to the Collector on or before the fifteenth day of February 1896, shall be prepared and delivered as if the said Act were still in force; but no duty shall be assessed or collected in respect of any yarn produced on or after the twenty-third day of January 1896.

S. HARVEY JAMES,
Secretary to the Government of India.

AN ACT TO AMEND THE INDIAN TARIFF ACT, 1894
(No. III OF 1896).

The following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 3rd February 1896 :—

WHEREAS it is expedient to repeal Schedules II to V, both inclusive, of the Indian Tariff Act, 1894, as amended by Act XVI of 1894, and to substitute other Schedules for them ; It is hereby enacted as follows :—

Substitution of new Schedules for Schedules II to V, Act VIII, 1894, as amended by Act XVI, 1894.

For Schedules II to V, both inclusive, appended to the said Indian Tariff Act, 1894, as so amended, the Schedules appended to this Act shall be substituted.

SCHEDULE II.—(IMPORT TARIFF).

Arms, Ammunition and Military Stores,

including also any articles, other than those included in Nos. 1 to 12 of this Schedule, which are "arms" within the meaning of the Indian Arms Act, and any articles which the Governor-General in Council may, by notification in the *Gazette of India*, declare to be "ammunition" or "military stores" for the purposes of this Act.

	Names of Articles.	Duty. Rs. a.
1.	Firearms other than pistols, including gas and air guns and rifles, for each.	50 0
2.	Barrels for the same, whether single or double, for each	30 0
3.	Pistols, for each	15 0
4.	Barrels for the same, whether single or double, for each	10 0
5.	Springs used for firearms, including gas and air guns and rifles, for each ...	8 0
6.	Gunstocks, sights, blocks, and rollers, for each...	5 0
7.	Revolver-breeches, for each cartridge they will carry	2 8
8.	Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates and all other parts of a firearm (including a gas and air gun or rifle) not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each	1 8
9.	Machines for making, loading or closing cartridges, for each...	10 0
10.	Machines for capping cartridges, for each	2 8

Exception I.—Articles falling under the 5th, 6th, 8th, 9th or 10th head of the foregoing list, when they appertain to a firearm falling under the 1st or 3rd head, and are fitted into the same case with such firearm, are free.

Exception II.—The following are also free, namely :—

(*a*) Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval, or police uniform ;

(*b*) a sword, a revolver, or a pair of pistols, when accompanying an officer of Her Majesty's Regular Forces, or a commissioned officer of a volunteer corps or certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purposes of his equipment ;

(*c*) swords and revolvers which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police force under his charge ;

(*d*) swords forming part of the equipment of native commissioned officers of Her Majesty's Army ;

(*e*) swords for presentation as army or volunteer prizes ;

(*f*) arms, ammunition and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India which may be maintained and organised for Imperial Service ;

(*g*) Morris' tubes and patent ammunition when imported by officers commanding British and Native regiments or volunteer corps, for the instruction of their men.

Proviso 1.—No duty in excess of ten per cent. *ad valorem* shall be levied upon any of the articles numbered 1 to 10 in the foregoing list when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same.

Proviso 2.—When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under numbers 1 to 10, are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Customs Collector for a refund or remission (as the case may be) of so much of the duty thereon as is in excess of ten per cent. *ad valorem* and if such Collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.

		Tariff Valuation. Rs. a.	Rate of duty.
11.	Gunpowder, all sorts	*ad valorem.*	10 per cent.
12.	All other sorts of arms, ammunition, and military stores	„	

SCHEDULE III.—(IMPORT TARIFF.)

LIQUORS, OPIUM, SALT AND SALTED FISH.

No.	Names of Articles.	Per	Rate of duty.
1	LIQUORS—		Rs. a.
	Ale, beer and porter	Imperial gallon or six quart bottles.	0 1
	Cider and other fermented liquors		
	Liqueurs...	,, ,, ...	6 0
	Spirit which has been rendered effectually and permanently unfit for human consumption	*ad valorem.*	Five per cent.
	Spirit when used in drugs, medicines, or chemicals in a proportion of less than twenty per cent. of spirit of the strength of London proof		
	Spirit when so used in a proportion of twenty per cent. and upwards	Imperial gallon or six quart bottles of the strength of London proof.	6 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
	Spirit, perfumed, in wood or in bottles ...	Imperial gallon or six quart bottles.	8 0
	Spirit, other sorts	Imperial gallon or six quart bottles of the strength of London proof	6 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
	Wines—		
	Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit	Imperial gallon or six quart bottles.	2 8
	All other sorts of wines not containing more than 42 per cent. of proof spirit	,, ,, ...	1 0
	Provided that all sparkling and still wines containing more than 42 per cent. of proof spirit shall be liable to duty at the rate applicable to spirit, other sorts.		
2	OPIUM, not covered by a Government pass...	Ser of 80 tolas	24 0
3	SALT	Indian maund of 82⅔ lbs. avoirdupois weight.	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.
4	SALTED FISH, wet or dry	Indian maund of 82⅔ lbs. avoirdupois weight.	Such rate or rates of duty not exceeding twelve annas as the Governor-General in Council may, by notification in the *Gazette of India*, from time to time prescribe.

SCHEDULE IV.—(IMPORT TARIFF.)

GENERAL DUTIES.

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
			Rs. a.	
	Animals, living.			
1	HORSES, CATTLE, SHEEP, and all other living animals of all kinds	...	...	Free.
	Articles of Food and Drink.			
2	COFFEE	cwt.	70 0	Five per cent.
3	FRUITS AND VEGETABLES, except fresh fruits and vegetables not separately enumerated, which are free—			
	Almonds without shell	,,	48 0	,,
	,, in the shell	,,	15 8	,,
	Cashew or cajoo kernels	,,	12 0	,,
	Cocoanuts	thousand	35 0	,,
	,, kernel (khopra)	cwt.	11 0	,,
	Currants, European, in cases	,,	10 0	,,
	,, ,, in cans	,,	22 0	,,
	,, Persian	,,	14 0	,,
	Dates, dry, in bags	,,	5 8	,,
	,, wet ,, ...	,,	4 0	,,
	,, ,, in pots and boxes	,,	8 8	,,
	Figs, Persian, dried...	,,	8 0	,,
	Garlic...	,,	5 0	,,
	Hops	...	...	Free.
	Pistachio nuts	cwt.	32 0	Five per cent.
	Prunes, Bussora (alu-Bokhara)	,,	20 0	,,
	Raisins, black	,,	10 0	,,
	,, kishmish, Persian Gulf and Red Sea ...	,,	15 0	,,
	,, Munakka	,,	9 0	,,
	,, other sorts	...	*ad valorem*	,,
	Walnuts	cwt.	10 0	,,
	All other sorts of fruits, and vegetables... ...	...	*ad valorem*	,,
4	GRAIN AND PULSE, including broken grain and pulse but not including flour	...	...	Free.
5	MINERAL AND ÆRATED WATERS, and all unfermented and non-alcoholic beverages	...	*ad valorem*	Five per cent.
6	PROVISIONS, OILMAN'S STORES AND GROCERIES—			
	Bacon in canvas and cans, jowls and checks ...	lb.	0 14	,,
	Beef and Pork	tierce of 3 cwt.	100 0	,,
		barrel of 2 cwt.	75 0	,,
	Biche de mer	cwt.	50 0	,,
	Butter...	lb.	1 0	,,
	Cheese	,,	0 14	,,
	China preserves	box of six jars	5 8	,,
	,, fruit preserves, dry candied	lb.	0 5	,,
	Cocum	cwt.	5 0	,,
	Fish-maws	,,	100 0	,,
	Flour	barrel *or* sack of 200 lbs.	20 0	,,
	Ghee	cwt.	40 0	,,
	Groceries not otherwise described	...	*ad valorem*	,,
	Pork hams	lb.	0 14	,,
	Sago	cwt.	8 8	,,
	Shark-fins	,,	40 0	,,
	Singally and sozille	,,	25 0	,,
	Tapioca	,,	9 8	,,
	Vinegar, European, in wood	Imperial gallon	1 0	,,
	,, Persian	,,	1 8	,,
	,, Country	,,	0 6	,,
	All other sorts of provisions, oilman's stores, and groceries	...	*ad valorem*	,,
7	SPICES—			
	Betelnuts—Goa	cwt.	17 0	,,
	,, —in the husk	thousand	2 0	,,
	,, —all other sorts...	...	*ad valorem*	,,
	Cardamoms, Ceylon	cwt.	150 0	,,
	Chillies, dry...	,,	11 0	,,
	Cloves	,,	20 0	,,
	,, stems and heads	,,	4 0	,,
	,, in seeds, nariavang	,,	8 8	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
			Rs. a.	
	Articles of Food and Drink—*contd.*			
7	SPICES—*contd.*			
	Ginger, dry	cwt.	16 0	Five per cent.
	Mace	lb.	1 8	"
	Nutmegs	"	1 0	"
	" in shell	"	0 8	"
	Pepper, black	cwt.	16 0	"
	" long	"	7 0	"
	" white	"	30 0	"
	All other sorts of spices	...	*ad valorem*	"
8	SUGAR, China, candy	cwt.	20 0	"
	" loaf	"	21 0	"
	" crystallised, beet	"	13 0	"
	" " and soft, from China	"	13 0	"
	" " " Mauritius	"	11 0	"
	" soft or raw, other than from Mauritius or China	"	10 0	"
	" all other sorts, including saccharine produce of all kinds and confectionery	...	*ad valorem*	"
9	TEA, black	lb.	0 8	"
	" green	"	0 12	"
	Chemicals, Drugs, Medicines and Narcotics, and Dyeing and Tanning Materials.			
10	CHEMICAL PRODUCTS AND PREPARATIONS—			
	Acid, Sulphuric	lb.	0 2	"
	Alkali, country (sajji-khar)	cwt.	1 8	"
	Alum	"	5 0	"
	Arsenic	"	21 8	"
	" China mansil	"	17 0	"
	Bicarbonate of soda	"	7 0	"
	Copperas, green	"	3 0	"
	Explosives, namely, blasting gelatine, dynamite, roburite, tonite, and all other descriptions, and including detonators and blasting fuse	...	*ad valorem*	"
	Sal ammoniac	cwt.	37 0	"
	Sulphate of copper	"	15 8	"
	Sulphur (brimstone), flour	"	6 0	"
	" { " }, roll	"	5 12	"
	" { " }, rough	"	4 8	"
	All other sorts of chemical products and preparations, including saltpetre and borax	...	*ad valorem*	"
11	DRUGS, MEDICINES, AND NARCOTICS—			
	Aloes, black	cwt.	14 0	"
	" Socotra	"	30 0	"
	Aloe-wood	lb.	6 0	"
	Asafœtida (hing)	cwt.	65 0	"
	" coarse (hingra)	"	21 0	"
	Atary, Persian	"	15 0	"
	Banslochan (bamboo camphor)	lb.	0 4	"
	Brimstone (amalsara)	cwt.	50 0	"
	Calumba or Colombo root	"	7 0	"
	Camphor, Bhimsaini (baras)	lb.	70 0	"
	" refined, cake	"	1 4	"
	" crude, in powder	"	0 12	"
	Cassia lignea	cwt.	22 0	"
	China root (chobchini), rough	"	8 0	"
	" " ("), scraped	"	17 8	"
	Cubebs	"	25 8	"
	Galangal, China	"	7 0	"
	Pellitory (akalkara)	"	40 0	"
	Peppermint crystals, from China and Japan	lb.	11 8	"
	Quinine and other alkaloids of chinchona	...	...	"
	Salep	cwt.	80 0	Free.
	Senna leaves	"	4 0	Five per cent.
	Storax, liquid (rose melloes)	"	54 0	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Chemicals, Drugs, Medicines and Narcotics, and Dyeing and Tanning Materials—*concld.*		Rs. a.	
11	DRUGS, MEDICINES, AND NARCOTICS—*contd.*			
	Tobacco, unmanufactured	...	...	Free.
	„ manufactured	...	*ad valorem*	Five per cent.
	All other sorts of drugs, medicines, and narcotics, except opium (for which see Schedule III) ...	...	„	„
12	DYEING AND TANNING MATERIALS—			
	Alizarine dye, dry, 40 per cent.	lb.	1 7	„
	„ „ „ 50 „	„	1 10	„
	„ „ „ 60 „	„	1 15	„
	„ „ „ 70 „	„	2 2	„
	„ „ „ 80 „	„	2 8	„
	„ „ „ 100 „	„	2 12	„
	„ „ liquid, 10 „	„	0 5	„
	„ „ „ 16 „	„	0 8	„
	„ „ „ 20 „	„	0 10	„
	Aniline „ „ indigo blue	„	0 9	„
	„ „ dry	„	1 8	„
	Avar bark	cwt.	4 8	„
	Buzgand (gulpista)	„	27 0	„
	Cochineal	lb.	1 2	„
	Gallnuts (myrabolams)	cwt.	4 0	„
	„ Persian	„	35 0	„
	Madder or manjit	„	7 0	„
	Orchilla weed	„	5 0	„
	Sappan wood and root	„	5 8	„
	All other sorts of dyeing and tanning materials ...	...	*ad valorem*	„
	Metals and Manufactures of Metals.			
13	HARDWARE AND CUTLERY, including ironmongery and plated-ware, and also including machines, tools, and implements to be worked by manual or animal labour, except water-lifts, sugar-mills, oil-presses, and parts thereof and any other machines and parts of machines ordinarily used in processes of husbandry, or for the preparation for use or for sale of the products of husbandry which the Governor-General in Council may, by notification in the *Gazette of India*, exempt, all of which are free	...	*ad valorem*	
14	MACHINERY, namely, prime-movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam-rollers, fire-engines and other machines in which the prime-mover is not separable from the operative parts ... ... „ (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire or other power not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts; and which are intended for— (*a*) the preparing, ginning, pressing, spinning, weaving, sewing, knitting, bleaching, and dyeing of cotton, jute, hemp, silk, wool, or other fibres and any other process intervening between the raw material and the finished product as packed ready for the market; (*b*) the smelting and milling of iron and other metallic ores and the manufacture of iron, steel, and other metals; (*c*) the manufacture of leather, sugar, indigo, silk, paper, soap, gas, oil, flour, cordage, rope, and twine; (*d*) the milling of rice; (*e*) the manufacture of tea in all its stages, from the drying of the leaf to its packing for the market inclusive;	...	...	Free.

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SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—*contd.*		Rs. a.	
14	MACHINERY (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire, or other power not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts; and which are intended for—(*contd.*) (*f*) the pulping of coffee; (*g*) printing presses; (*h*) foundries and workshops of iron and other metals; (*i*) railway workshops; (*j*) the refining of petroleum, and the manufacture of vegetable *oils*; (*k*) the crushing of bones and bricks; (*l*) the manufacture of lac; (*m*) potteries; (*n*) sawmills; (*o*) agriculture, mining, navigation, dredging and pumping; (*p*) such other manufactures and industries as the Governor-General in Council may from time to time specify; Provided that the term *does not* include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery and are, owing to their shape or to other special quality, not adapted for any other purpose. *Note.*—Machinery and component parts thereof made of substances other than metal are included in this entry.	...	...	Free
	MACHINERY and component parts thereof not included in the foregoing exemptions...	...	*ad valorem*	Five per cent.
15	METALS, unwrought and wrought, and articles made of metals—			
	Brass beads, ghungri, China	thousand	0 12	,,
	,, foil or dankpana, white, 10½ in. × 4½ in.	hundred leaves	1 4	,,
	,, ,, ,, coloured, 10½ in. × 4½ in.	,,	1 12	,,
	,, old	cwt.	26 0	,,
	,, sheets, flats or in rolls, very thin	,,	100 0	,,
	,, wire	lb.	0 7	,,
	,, all other sorts	...	*ad valorem*	,,
	Copper, Australian	cwt.	40 0	,,
	,, bolt	,,	50 0	,,
	,, braziers and sheets	,,	45 0	,,
	,, China cash	,,	30 0	,,
	,, Japan	,,	39 0	,,
	,, nails and composition nails	,,	50 0	,,
	,, old	,,	33 0	,,
	,, pigs and slabs	,,	38 0	,,
	,, sheathing plate and raised bottoms ...	,,	48 0	,,
	,, tiles, ingots, cakes and bricks	,,	40 0	,,
	,, China, white copper-ware	lb.	1 2	,,
	,, foil or dankpana, white, 10½ in. × 4½ in.	hundred leaves	2 6	,,
	,, foil or dankpana, coloured, 10½ in. × 4½ in.	,,	3 3	,,
	,, wire, including wire of phospor bronze.	lb.	0 9	,,
	,, all other sorts, unmanufactured and manufactured, except current coin of the Government of India, which is free...	...	*ad valorem*	,,
	Gold bullion and coin	...	...	Free.
	Gold Leaf, European	hundred leaves	3 4	Five per cent.
	Iron anchors and cables	...	*ad valorem*	One per cent
	,, angle, T. and channel	ton	110 0	,,
	,, angle and T (if galvanised)...	,,	160 0	,,
	,, ,, ,, (if tinned)	...	*ad valorem*	,,
	,, bar, plate, and sheet, Lowmoor	ton	310 0	,,
	,, bar, of any kind not specified in this number	...	*ad valorem*	,,
	,, beams, joists, pillars, girders, bridge-work, and other descriptions of iron imported exclusively for building purposes ...	...	,,	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—*contd.*		Rs. a.	
15	METALS, unwrought and wrought, and articles made of metals—*contd.*			
	Iron, flat, square, and bolt, including Scotch ...	ton	94 0	One per cent.
	,, flat, square, and bolt, including Scotch (if galvanised)	,,	150 0	,,
	,, flat, square, and bolt, including Scotch (if tinned)	...	*ad valorem*	,,
	,, hoop, plate and sheet, other than Swedish	ton	122 0	,,
	,, nails, rose, wire, and flat-headed	cwt.	10 0	,,
	,, nails, clasp	,,	17 0	,,
	,, nails, other sorts, including galvanised ...	...	*ad valorem*	,,
	,, nail-rod	ton	104 0	,,
	,, nuts and bolts	...	*ad valorem*	,,
	,, old	cwt.	2 8	,,
	,, pig	ton	60 0	,,
	,, pipes and tubes, including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and the like	...	*ad valorem*	,,
	,, plate (if galvanised)	ton	200 0	,,
	,, plates, tinned	...	*ad valorem*	
	,, rails, chairs, and fish-plates other than those described in No. 93, also spikes (commonly known as dogspikes) ...	...	,,	,,
	,, rice bowls	set of ten	6 0	,,
	,, ,, ,, ...	set of six	3 0	,,
	,, ,, ,, not in sets	...	*ad valorem*	,,
	,, rivets and washers	cwt.	10 0	,,
	,, ,, ,, ,, (if galvanized)	,,	15 0	,,
	,, ,, ,, ,, (if tinned)	...	*ad valorem*	,,
	,, rod, round, other than Swedish, under half an inch diameter	ton	105 0	,,
	,, sheets and ridging, galvanised	cwt.	10 0	,,
	,, ,, ,, tinned	...	*ad valorem*	,,
	,, Swedish, flat, square and bolt	ton	142 0	,,
	,, ,, nail-rod	,,	142 0	,,
	,, ,, round rod, under half an inch in diameter	,,	160 0	
	,, wire, including fencing-wire and wire-rope, but excluding wire-netting	...	*ad valorem*	,,
	,, all other sorts, including wire-netting ...	...	,,	Five per cent.
	Lametta	...	,,	,,
	Lead, ore, galena	cwt.	12 0	,,
	,, pig	,,	10 0	,,
	,, pipes	...	*ad valorem*	,,
	,, sheets	cwt.	12 0	,,
	,, ,, for tea-chests	...	...	Free.
	Orsidue and brass leaves, European	lb.	1 0	Five per cent
	,, ,, ,, China		0 12	
	Patent or yellow metal, sheathing sheets, and bolts	cwt.	40 0	,,
	Patent or yellow metal, sheathing sheets, and bolts, old	,,	27 0	,,
	Quicksilver	lb.	1 8	,,
	Shot, bird	cwt.	16 0	,,
	Silver bullion or coin, except current coin of the Government of India which is free	...	*ad valorem*	,,
	Steel, angle, channel and spring	..	,,	One per cent.
	,, bar and blooms	...	,,	,,
	,, basic, all sorts (other than galvanised or tinned basic steel sheets)	ton	100 0	,,
	,, basic sheets (if galvanised)	,,	210 0	,,
	,, ,, ,, (if tinned)	...	*ad valorem*	,,
	,, beams, joists, pillars, girders, bridge works, and other descriptions of steel imported exclusively for building purposes ...	..	,,	,,
	,, cast and blistered of any kind not specified in this No.	...	,,	,,
	,, hoops	ton	145 0	,,
	,, nails	...	*ad valorem*	,,
	,, nuts and bolts and nail-rods	...	,,	,,
	,, old	ton	60 0	,,
	,, pipes and tubes	...	*ad valorem*	,,
	,, plates and sheets	ton	130 0	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
			Rs. a.	
	Metals and Manufactures of Metals—*concld.*			
15	METALS, unwrought and wrought, and articles made of metals—*concld.*			
	Steel plates and sheets, other than basic (if galvanised)	ton	220 0	One per cent.
	„ plates and sheets, other than basic (if tinned)	.....	*ad valorem*	„
	„ rails, chairs, and fish-plates other than those described in No. 93, also spikes (commonly known as dogspikes) ...	.....	„	„
	„ rivets and washers	ton	220 0	„
	„ „ „ (if galvanised)	„	320 0	„
	„ „ „ (if tinned)	.....	*ad valorem*	„
	„ T-bars	ton	105 0	„
	„ „ (if galvanised)...	„	180 0	„
	„ „ (if tinned)	.....	*ad valorem*	„
	„ wire, excluding wire-netting	.....	„	„
	„ wire-rope	.....	„	„
	„ all other sorts, including wire-netting ...	.....	„	Five per cent.
	Tin, block	cwt.	72 0	„
	„ foil, China	lb.	0 12	„
	„ other sorts	.....	*ad valorem*	„
	Zinc, or spelter, nails	cwt.	20 0	„
	„ „ plates and other shapes, soft ...	„	18 0	„
	„ „ plates and other shapes, hard ...	„	13 0	„
	„ „ sheet or sheathing	„	19 0	„
	„ „ all other sorts	.....	*ad valorem*	„
	All other sorts of metals	.....	„	„
	Oils.			
16	OILS—			
	Cajeputi	Quart	1 4	„
	Cassia	lb.	2 8	„
	Cocoanut	cwt.	16 0	„
	Earthnut	„	16 0	„
	Grass	lb.	1 12	„
	Jinjili or til	cwt.	16 0	„
	Linseed, European	Imperial gallon	2 0	„
	Otto of sorts	ounce	15 0	„
	Petroleum, including also naphtha and the liquids commonly known by the names of rock-oil, Rangoon oil, Burma oil, kerosine, paraffin oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat or any other bituminous substance, or from any products of petroleum	Imperial gallon	...	One anna.
	„ which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs Collector to be intended for use exclusively for the batching of jute or other fibre or for lubricating purposes	.....	*ad valorem*	Five per cent.
	Sandalwood	lb.	7 0	„
	Whale (except spermaceti) and fish...	cwt.	15 0	„
	Wood	„	25 0	„
	All other sorts of oil, including paraffin wax ...	.....	*ad valorem*	„
	Other Articles, unmanufactured and manufactured.			
17	AMBER, AND ARTICLES MADE OF AMBER, including imitation amber...	.....	„	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
			Rs. a.	
	Other Articles unmanufactured and manufactured—*contd.*			
18	APPAREL, including drapery, haberdashery, and millinery, and military and other uniforms and accoutrements; but excluding cotton-hosiery (for which see No. 44) and boots and shoes (for which see No. 70) and excluding also uniforms, and accoutrements appertaining thereto, imported by a public servant for his personal use, which are free	...	*ad valorem*	Five per cent.
19	ART, WORKS OF, except statuary and pictures intended to be put up in a public place, which are free	...	,,	,,
20	ASBESTOS AND ARTICLES MADE OF ASBESTOS not otherwise described	...	,,	,,
21	BAGS, CASKS, BOXES, and other packages, empty, of all kinds...	...	,,	,,
22	BAMBOOS, common, grass, hay, rushes, straw, and leaves	...	...	Free
23	BEADS, of all materials except glass, for which *see* No. 58, and brass, for which see No. 15.			
	Beads, China, Ankdana	133⅓ lbs.	35 0	Five per cent.
	,, ,, Dagri	,,	30 0	,,
	,, ,, Gadgadia	,,	24 0	,,
	,, ,, Kamrakhi	,,	32 0	,,
	,, ,, Làlri...	,,	44 0	,,
	,, ,, Naksi...	,,	38 0	,,
	,, ,, Pakhavàji	,,	30 0	,,
	,, ,, Sulemani	,,	34 0	,,
	All other sorts	...	*ad valorem*	,,
24	BELTING of cotton, leather, or other material for driving machinery	...	...	Free
25	BONE, INCLUDING WHALEBONE, articles made of ...	...	*ad valorem*	Five per cent.
26	BOOKS, printed, including covers for printed books, maps, charts, and plans, proofs, music, and manuscripts	...	...	Free
27	BRISTLES AND FIBRE for brushes and brooms ...	...	...	,,
28	BRUSHES AND BROOMS, all sorts	...	*ad valorem*	Five per cent.
29	BUILDING AND ENGINEERING MATERIALS, namely, asphalt, bricks and tiles, cement of all kinds, fire clay, earthenware piping, lime, and other kinds not otherwise described	...	,,	,,
30	CABINET-WARE AND FURNITURE	...	,,	,,
31	CANDLES, paraffin	lb.	0 6	,,
	,, spermaceti	,,	0 7	,,
	,, wax	,,	1 0	,,
	,, all other sorts...	...	*ad valorem*	,,
32	CANES AND RATTANS, ARTICLES MADE OF CANE OR RATTAN, AND BASKET WORKS—			
	Canes, Malacca	dozen	5 0	,,
	Rattans	cwt.	10 0	,,
	All other sorts	...	*ad valorem*	,,
33	CARRIAGES AND CARTS, including bicycles, tricycles, jinrikshas, bath chairs, perambulators, trucks, wheel-barrows, and all other sorts of conveyances, and component parts thereof	...	,,	,,
34	CASES (EMPTY) for spectacles, opera-glasses, jewellery, and other articles	...	,,	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—(*contd.*)

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
			Rs. a.	
	Other Articles, unmanufactured and manufactured—*contd.*			
35	CELLULOID, ARTICLES MADE OF, not otherwise described	...	*ad valorem*	Five per cent.
36	CHALK, common	...	,,	,,
	,, French, knife and plate powder, bathbricks, emery powder, and whiting	...	,,	,,
37	CHINESE AND JAPANESE-WARE, including lacquered-ware, but excluding earthenware, china, and porcelain (for which *see* No. 47)...	...	,,	,,
38	CLOCKS, WATCHES, and other time-keepers and parts thereof	...	,,	,,
39	COAL, COKE, AND PATENT FUEL	...	...	Free
40	COIR AND ARTICLES MADE OF COIR, EXCEPT CABLES AND ROPE (for which *see* No. 42)—			
	Yarn of all kinds	cwt.	9 0	Five per cent.
	All other sorts	...	*ad valorem*	,,
41	CORAL, REAL	...	,,	,,
42	CORDAGE ROPE, and Twine made of any vegetable fibre—			
	Coir cables, tarred	cwt.	17 0	,,
	,, rope	,,	10 0	,,
	Cordage, hemp, European	,,	25 0	,,
	,, ,, Manilla	,,	28 0	,,
	Twine, sail, European	lb.	0 9	,,
	All other sorts of cordage, rope and twine ...	...	*ad valorem*	,,
43	CORK, AND ARTICLES MADE OF CORK—			
	Bottle-corks	gross	1 8	,,
	Vial corks	,,	0 8	,,
	All other sorts...	...	*ad valorem*	,,
44	COTTON, AND ARTICLES MADE OF COTTON—			
	,, raw	...	...	Free
	,, twist and yarn	...	...	,,
	,, Sewing thread	...	...	,,
	,, Piece-goods, hosiery, and all other manufactured cotton goods not otherwise described	...	*ad valorem*	Three and one-half per cent.
45	DISINFECTING AND DEODORISING FLUID AND POWDER...	...	,,	Five per cent.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
			Rs. a.	
	Other Articles, unmanufactured and manufactured—*contd.*			
46	EARTH, COMMON CLAY, AND SAND	...	...	Free
47	EARTHENWARE (except earthenware piping, for which see No. 29), *china*, china clay, porcelain, and imitation or false coral	...	*ad valorem*	Five per cent.
48	EGGS, ostrich and other, not mounted	...	„	„
49	EMERY PAPER AND CLOTH, AND SAND-PAPER	...	„	„
50	FANS OF ALL KINDS, *except* common palm-leaf fans, which are free	...	„	„
51	FEATHERS, including bird-skins	...	„	„
52	FIREWORKS, all sorts, including fulminating-powder,	...	„	„
53	FLAX, AND ARTICLES MADE OF FLAX, including linen-thread	...	„	„
54	FLOWERS, ARTIFICIAL, not otherwise described ...	...	„	„
55	FURNITURE, TACKLE, AND APPAREL, not otherwise described, for steam, sailing, rowing and other vessels	...	„	„
56	FUR AND ARTICLES MADE OF FUR, not otherwise described	...	„	„
57	GELATINE	...	„	„
58	GLASS, GLASSWARE, AND FALSE PEARLS—			
	Glass, china, all colours	133⅓ lbs.	32 0	„
	„ crown, coloured	100 superficial feet	15 0	„
	„ „ of sizes	„	6 0	„
	Pearls, false, bajria	lakh	3 0	„
	„ „ boria	thousand	0 10	„
	„ „ jauria	lakh	6 0	„
	„ „ lolakh	thousand	0 8	„
	„ „ nathia	„	0 3	„
	„ „ tachia	„	0 8	„
	„ „ wattanah	lakh	10 0	„
	All other sorts of glass and manufactures of glass, including false pearls and glass beads	...	*ad valorem*	„
59	GUMS, GUM-RESINS, and articles made of gum or gum-resin—			
	Copal	cwt.	70 0	„
	Cutch and gambier	„	20 0	„
	Gamboge	lb.	1 4	„
	Gum Ammoniac	cwt.	15 0	„
	„ Arabic	„	18 0	„
	„ Bdellium (common gum)	„	8 0	„
	„ Benjamin	„	40 0	„
	„ Bysabol (coarse myrrh)	„	16 0	„
	„ Olibanum or frankincense	„	11 0	„
	„ Persian (false)	„	11 0	„
	„ Kino	„	10 0	„
	Myrrh	„	33 0	„
	Rosin	„	6 0	„
	All oher sorts of gums, gum resins, and articles made of gum or gum resin, including caoutchouc and gutta-percha	...	*ad valorem*	„
60	HAIR, of all kinds, and articles made of hair ...	...	„	„
61	HEMP, including manilla hemp, and articles made therefrom (except cordage, rope, and twine for which see No. 42)	...	„	„
62	HIDES AND SKINS (except raw or salted hides and skins, which are free)—			
	Hides, border	each	33 0	„
	„ buffalo	score	70 0	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.*		Rs. a.	
62	HIDES AND SKINS (except raw or salted hides and skins, which are free)—*contd.*			
	Hides, cow	score	60 0	Five per cent.
	Skins, including parchment and vellum goldbeaters' skins, and all other descriptions of hides or skins	...	*ad valorem*	„
63	HORN	...	...	Free
	„ articles made of, not otherwise described ...	...	*ad valorem*	Five per cent.
64	INSTRUMENTS, APPARATUS, AND APPLIANCES, and parts thereof—			
	Computing, Dental, Distilling, Diving, Drawing, Educational, Electric, Electric lighting, Galvanic, Measuring, Musical, Optical, Philosophical, Phonographic, Photographic (including materials for Photography), Scientific, Surgical, Surveying, Telegraphic, Telephonic, Typewriters, and all other sorts, except Telegraphic instruments and apparatus when imported by or under the orders of a railway company, which are free	...	„	„
65	IVORY AND IVORY-WARE—			
	Unmanufactured—			
	Elephants' grinders	cwt.	350 0	„
	Elephants' tusks (other than hollows, centres and points) each exceeding 20 lbs. in weight, and hollows, centres and points each weighing 10 lbs. and over	„	800 0	„
	Elephants' tusks (other than hollows, centres and points) not less than 10 lbs. and not exceeding 20 lbs. each, and hollows, centres and points each weighing less than 10 lbs....	„	680 0	„
	Elephants' tusks, each less than 10 lbs. (other than hollows, centres and points)	„	525 0	„
	Sea-cow or moye teeth, each not less than 4 lbs.	„	200 0	„
	Sea-cow or moye teeth, each not less than 3 lbs. and under 4 lbs.	„	185 0	„
	Sea-cow or moye teeth, each less than 3 lbs. ...	„	135 0	„
	All other sorts, manufactured and unmanufactured	...	*ad valorem*	„
66	JET, ARTICLES MADE OF	...	„	„
67	JEWELLERY AND JEWELS, including plate and other manufactures of gold and silver—			
	Silverware, plain ... ... } other than Euro- {	tola	1 0	„
	„ embossed or chased } pean ... ... {	„	1 4	„
	All other sorts, except precious stones and pearls unset, which are free	...	*ad valorem*	„
68	JUTE, raw	...	...	Free
	„ articles made of, except second hand or used gunny bags, which are free	...	*ad valorem*	Five per cent.
69	LAC, all sorts, and articles made of lac	...	„	„
70	LEATHER, and articles made of leather, including boots and shoes, harness and saddlery	...	„	„
71	MANURES, of all kinds, including animal bones ...	...	...	Free
72	MARINE AND NAVAL STORES, not otherwise described.	...	*ad valorem*	Five per cent.
73	MATCHES, all sorts	...	„	„
74	MATS AND MATTING—			
	Floor-matting, China and Singapore, of all sorts...	hundred	60 0	„
	All other sorts, except coir-matting (for which *see* No. 40)	...	*ad valorem*	„
75	MICA AND TALC, and articles made therefrom ...	...	„	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.*		Rs. a.	
76	MINERALS, NOT OTHERWISE DESCRIBED	...	*ad valorem*	Five per cent.
77	MODELS OF ALL DESCRIPTIONS...	...	,,	,,
78	MOULDERS' BLACKING AND SAND	...	,,	,,
79	OILCAKE, also bran, fodder, and cattle-food of all kinds	...	...	Free
80	OIL-CLOTH AND FLOOR-CLOTH, including linocrusta, lineolium, and tarpaulins	...	*ad valorem*	Five per cent.
81	PAINTS, COLOURS, PAINTERS' MATERIALS, and compositions for application to leather, wood, and metal—			
	Ochre, other than European, all colours ...	cwt.	1 8	,,
	Paints, composition...	,,	65 0	,,
	,, patent driers	,,	10 0	,,
	Prussian blue, China	lb.	0 8	,,
	,, ,, European	,,	1 0	,,
	Red lead	cwt.	14 0	,,
	Turpentine	Imperial gallon.	2 0	,,
	Verdigris	cwt.	70 0	,,
	Vermilion, Canton...	box of 90 bundles	95 0	,,
	White lead	cwt.	16 0	,,
	White zinc	,,	25 0	,,
	All other sorts, including glue and putty ...	...	*ad valorem*	,,
82	PAPER, PASTEBOARD, MILLBOARD, AND CARDBOARD of all kinds, including ruled or printed forms and account and manuscript books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter and other cards, including cards in booklet form, including also waste paper and old newspapers for packing	...	,,	,,
	,, articles made of paper and papier-maché ...	...	,,	,,
83	PERFUMERY—			
	Gowla, husked and unhusked	cwt.	35 0	,,
	Kapurkachry (zedoary, China)	,,	9 8	,,
	Patch leaves (patchouli)	,,	9 8	,,
	Rose-flowers, dried	,,	16 0	,,
	Rose-water	Imperial gallon.	2 0	,,
	All other sorts, except perfume spirit (for which *see* Schedule III)	...	*ad valorem*	,,
84	PIPES and other implements used in the consumption of tobacco and other narcotics	...	,,	,,
85	PITCH, TAR AND DAMMER—			
	Bitumen	...	,,	,,
	Dammer...	cwt.	5 8	,,
	Pitch, American and European	,,	7 0	,,
	,, coal	,,	2 8	,,
	Tar, American and European	,,	6 0	,,
	,, coal	,,	3 0	,,
	,, mineral	...	*ad valorem*	,,
86	PLANTS AND BULBS, living, also dried for herbaria...	...	...	Free
87	PLASTER OF PARIS, and articles made of Plaster of Paris, not otherwise described	...	*ad valorem*	Five per cent.
88	PLUMBAGO, and articles made of plumbago	...	,,	,,
89	PRECIOUS STONES AND PEARLS, unset...	...	...	Free
90	PULP of wood, straw, rags, paper, and other materials	...	...	,,
91	PRINTING AND LITHOGRAPHING MATERIAL, namely, presses, type, ink, brass rules, composing sticks, chases, imposing tables, and lithographic stones, but not including paper	...	...	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other articles, unmanufactured and manufactured—*contd.*		Rs. a.	
92	RAGS	.....	...	Free
93	RAILWAY MATERIAL for permanent-way and rolling-stock, namely, cylinders, girders and other material for bridges, rails, sleepers, bearing and fish-plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake gear, couplings and springs, signals, turn-tables, weigh-bridges, engines, tenders, carriages, wagons, traversers, trollies, trucks, and component parts thereof; also cranes, and water-cranes and standards, wire, and other material for fencing, when imported by or under the orders of a railway company: Provided that for the purpose of this exemption "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a Native State under the Suzerainty of Her Majesty, and also such tramways as the Governor-General in Council may, by notification in the *Gazette of India*, specifically include therein	.....	...	"
94	SEEDS—			
	Castor	cwt.	5 0	Five per cent.
	Cummin	"	24 0	"
	" black	"	24 0	"
	Linseed	"	7 8	"
	Methi	"	4 8	"
	Mustard, rape or sarson	"	6 0	"
	Poppy	"	8 8	"
	Quince, bihidana	"	60 0	"
	Sozira	"	24 0	"
	Til or *jinjili*	"	7 0	"
	All other sorts	.....	*ad valorem*	"
95	SHELLS AND COWRIES—			
	Chanks—large shells, for cameos	hundred.	7 0	"
	" white, live	"	8 0	"
	" " dead	"	4 0	"
	Cowras	"	0 10	"
	Cowries, bazar, common	cwt.	3 8	"
	" Maldive	"	8 0	"
	" Sankhla	"	70 0	"
	" yellow, superior quality	"	4 0	"
	Mother-o'-pearl, nacre	"	45 0	"
	Nakhla	"	60 0	"
	Tortoise-shell	lb.	10 0	"
	" nakh	"	4 0	"
	All other sorts, including articles made of shell, not otherwise described	.....	*ad valorem*	"
96	SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, steam-launches, boats and barges imported entire or in sections ...	.....	...	Free
97	SILK AND ARTICLES MADE OF SILK—			
	Floss	lb.	7 8	Five per cent.
	Piece-goods	.....	*ad valorem*	"
	Raw silk—			
	Chaharam, Cochin-China, and yellow Shanghai ...	lb.	4 8	"
	Mathow	"	3 4	"
	Other kinds of China	"	6 8	"
	Waste and Kachra	"	1 4	"
	Panjam	"	2 0	"
	Persian	"	5 0	"
	Siam	"	3 0	"
	Produced from the tasar or other wild worm ...	"	4 0	"
	Sewing thread, China	"	9 0	"
	All other sorts, including cocoons	.....	*ad valorem*	"
98	SIZING for cotton, paper, or any other material ...	.....	"	"
99	SOAP	.....	"	"

SCHEDULE IV.—(IMPORT TARIFF)—*concld.*

GENERAL DUTIES—*concld.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other articles, unmanufactured and manufactured—*concld.*		Rs. a.	
100	SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE, including also antique coins and medals	.....	.....	Free
101	SPONGE AND SPONGES	.....	*ad valorem*	Five per cent.
102	STARCH	.....	„	„
103	STATIONERY, excluding paper (for which *see* No. 82).	.....	„	„
104	STONE AND MARBLE, and articles made of stone and marble	.....	„	„
105	STRAW PLATTING, and articles made of straw, not otherwise described	.....	„	„
106	TALLOW AND GREASE, including stearine	cwt.	20 0	„
107	TEA-CHESTS of metal or wood, whether imported entire or in sections, provided that the Customs Collector is satisfied that they are imported for the purpose of the packing of tea for transport in bulk	.....	.....	Free
108	TEXTILE FABRICS not otherwise described	.....	*ad valorem*	Five per cent.
109	TOILET REQUISITES not otherwise described	.....	.....	Free
110	Toys, including toy-books, and requisites for all games	.....	„	„
111	UMBRELLAS, parasols, and sunshades of all kinds ...	.....	„	„
112	VULCANITE AND EBONITE, articles made of, not otherwise described	.....	„	„
113	WALKING STICKS and sticks for umbrellas, parasols, and sunshades, of all kinds, mounted and unmounted, driving, riding, and other whips, fishing rods and lines	.....	„	„
114	WAX, and articles made of wax, excluding candles (for which *see* No. 31)...	.....	„	„
115	WOOD AND TIMBER (except firewood, which is free), and articles made of wood not otherwise described.	.....	„	„
116	WOOL, raw	.....	.....	Free
	„ articles made of, including felt	.....	*ad valorem*	Five per cent.
117	ALL OTHER ARTICLES, manufactured or unmanufactured, not described in this Schedule	.....	„	„

SCHEDULE V.—(EXPORT TARIFF.)

Name of Article.	Rate of duty.
RICE, husked or unhusked, including RICE-FLOUR, but not including RICE-BRAN and RICE-DUST, which are free.	Three annas per Indian maund of 82⅔ lb. avoirdupois weight.

S. HARVEY JAMES,

Secretary to the Government of India.

Appendix C.

Rules under the Cotton Duties Act.

No. 2032 OF 1896.

REVENUE DEPARTMENT,
BOMBAY CASTLE, *5th March* 1896.

To

THE SECRETARY, MILLOWNERS' ASSOCIATION,
BOMBAY.

SIR,

I am directed to forward, for the information of the Association, copy of a Notification No. 864-S. R., dated 21st February 1896, by the Government of India, containing certain rules for carrying into effect the provisions of the Cotton Duties Act II of 1896 throughout British India.

I have the honour to be,
Sir,
Your most obedient Servant,
G. S. CURTIS,
Under-Secretary to Government.

REVENUE DEPARTMENT.

Bombay Castle, 26th February 1896.

No. 1828.—The following Notification by the Government of India is republished :—

"FINANCE AND COMMERCE DEPARTMENT.

SEPARATE REVENUE.

COTTON DUTIES.

Fort William, the 21st February 1896.

No. 864-S. R.—In exercise of the power conferred by Section 36 of the Cotton Duties Act, II of 1896, the Governor-General in Council is pleased to make the subjoined Rules under the said Act and to direct that they shall be enforced throughout British India in supersession of the Rules made under Act XVII of 1894 and published with the undermentioned Notifications :—

Finance and Commerce Department No. 2061 S. R.,* dated the 3rd May 1895.
Ditto ditto No. 4722 S. R., dated the 3rd October 1895.
Foreign Department No. 3280 I., dated the 4th October 1895.
Finance and Commerce Department No. 5432 S. R., dated the 15th November 1895.
Ditto ditto No. 5434 S. R., ditto ditto.

* Republished at pages 517 to 525 of Part I of *Bombay Government Gazette*, dated 9th May 1895.

RULES.

RETURN AND NOTICE OF ASSESSMENT.

1. The return required by Section 8 of the Cotton Duties Act, 1896, from the owner of every mill in which cotton goods are produced shall be in Form A appended to these Rules, and shall contain the particulars indicated therein, shown separately for each description of goods and for goods of the same description but of different dimensions.

The declaration of the truth of such return shall be subscribed in the terms set forth at the foot of the said form.

2. Every mill-owner who has entered any cotton goods in column 5 of the return shall also deliver to the Collector, within 20 days after the date on which such return is due for delivery, the certificate required by Section 18 of the Act.

3. When the return, duly completed, has been delivered to the Collector as provided in the Act, the Collector shall check the same in any manner that may appear to him desirable, and may, for such purpose, examine and compare, or cause to be examined and compared the records and accounts of the mill. He shall ascertain that the quantities shown in column 5 of the return agree with those shown in the certificates issued, and shall also satisfy himself that the quantities shown as warehoused have been actually so dealt with.

4. The Collector, when satisfied that the return is correct, shall send to the mill-owner a statement in Form B appended to these Rules, showing as due for the period to which the return relates the total duty assessed by him.

5. If the amount of the duty assessed is not immediately tendered, a notice may be served on the mill-owner under Section 9, sub-section (1), of the Act, which shall be in Form C appended to these Rules.

FREE EXPORT AND DRAWBACK.

6. Every mill-owner exporting goods direct from the mill shall, at the time of delivering the return referred to in Rule 1 of these Rules, furnish the Collector of Customs at the port of shipment with a return in Form D, and, at the time of putting in the shipping bills, with the particulars indicated in Form E appended to these Rules.

7. (1) Every mill-owner selling goods for future export shall, unless it is otherwise provided by the contract, be bound to furnish the purchaser on request with the particulars indicated in Form E, and to fill in the certificate of sale at the foot of the form.

(2) If the exporter of the goods desires to claim certificate or drawback in respect of such goods, he shall supply to the Collector the particulars indicated in Form E at the time of putting in the shipping bills.

8. The Collector of Customs at the port of shipment may then take such steps as may be necessary to satisfy himself that the goods brought for export correspond with the description given in Form E and that their contents are as therein stated. When satisfied on these points, and after the goods have been exported, the Collector shall—

(1) if the goods have not been assessed in any return received before the application for export is made—

issue a certificate in Form F

(2) if the goods have been so assessed—

grant drawback on proof of payment of duty on the goods in respect of which the claim for drawback is made.

9. The certificate issued in Form F may be made over to the exporter of the goods, if the mill-owner has given authority for that purpose.

10. A record shall be maintained in the office of the Collector of Customs at the port of shipment of all certificates so issued.

11. All certificates delivered in accordance with Rule 2 of these Rules shall be filed in the Collector's office.

12. If goods on which duty has been paid are exported by the owner of the mill in which they were produced, the Collector may credit the amount of drawback allowed thereon against the next demand for duty, in the event of such duty being payable to him.

Mill Registers and Records.

13. Every bale of goods made up at a mill shall be stamped with a consecutive number, which shall be entered at the time of baling in a register to be called the Bale Register. It shall further be marked before it is issued out of the premises of the mill with the date of issue.

14. The Bale Register shall show—

(1) the consecutive number of the bale;

(2) the description of goods contained in the bale;

(3) the 'real value' of the goods;

(4) the number of pieces of piece-goods;

(5) the dimensions and weight of the goods; and

(6) the date on which the bale is issued out of the premises of the mill.

15. All other goods not baled and marked in accordance with Rule 13 shall be entered in a register of goods issued out of the premises of the mill, in which shall be entered the description, weight and real value of all such goods.

Special Provisions for Bleached or Dyed Goods.

16. The exporter of goods which have been bleached or dyed after having been issued out of the premises of a mill shall, in addition to the information required by Rule 7 (2), furnish the Collector of Customs with a statement from the owner of the works in which such goods were bleached or dyed, showing for the same—

(1) the numbers and marks on the bales of bleached or dyed goods for export:

(2) the numbers and marks on the bales of grey goods from which the bales of bleached or dyed goods have been made up;

(3) the weight of the bales for export;

(4) the date of putting the goods into process

(5) the date of baling the finished goods; and

(6) the name of the owner of the works at which such goods were bleached or dyed.

17. The Collector shall satisfy himself, by reference to the books and records of the works at which such goods were bleached or dyed, or otherwise as he may think fit, of the identity of the same with the grey goods shown in Form E.

Special Rules for all Mills in which Yarn is spun.

18. The owner of every mill in which yarn is spun shall prepare and deliver to the Collector, on or before the 15th of each month, a return in Form G of all yarn spun in the mill during the preceding month.

The Forms to which reference is made in the foregoing Rules.

FORM A.

*Particulars of all Cotton Goods produced at*_____*Mill during the period beginning at*_____*and ending*_____189 .

PART I—GREY GOODS.

1	2		3	4	5	6
	ISSUED OUT OF THE PREMISES.					
Description of Goods. (1)	Weight, lbs.	Length, yards.	Real value.	Deduction claimed under Section 15 on account of quantity warehoused in lbs.	Deduction claimed under Section 19 on account of quantity exported in lbs.	Balance on which duty is now leviable.
Chadars						
Dhutis						
Drills and Jeans						
Jacconets						
Madapollams						
Mulls						
Printers						
Shirtings and Long cloths...						
T-cloths, Domestics, and Sheetings.						
Other grey goods—						
(To be specified by kind) ...						
Total ...						

(1) To be shown separately for goods of different dimensions.

I do hereby declare that I have compared the above particulars with the records and books of my Mill, and that they are, in so far as I can ascertain, accurate and complete.

Dated_____day of_____189 .

(Signed)_____

[To be signed by the Mill-owner, Managing Agent, or other Principal Officer of the Mill.]

Part II—Fancy Goods, Part III—Hosiery, and Part IV—Other descriptions of goods will be in the same form, and with the same verification and subscription.

FORM B.

Statement of Cotton Goods assessed to duty, with amount payable thereon.

1	2	3	4	5	6
Description of Goods.	Weight in lbs.	Real Value.	Total Real Value.	Rate of Duty payable.	Total Duty Payable.
Part I.—Grey Goods					
Part II.—Fancy Goods					
Part III.—Hosiery...					
Part IV.—Goods of other descriptions...					
Total ...					

(Signed)_____

Collector.

Dated this_____day of_____189 .

FORM C.

Notice of Demand of Payment of Excise Duty under Section 9 (1) of Act II of 1896.

No._____

Collector's Office,

_____189 .

Name of Mill_____

Owner_____

For the month of _____189 .

Amount Rupees_____

Collector.

FORM C.

Notice of Demand of Payment of Excise Duty under Section 9 (1) of Act II of 1896.

No._____

Collector's Office,

_____189 .

To_____

Take notice that on behalf of Government I hereby demand payment by you of the sum of Rupees_____ now due and unpaid on account of Excise Duty for the month of_____189 , and that if the above amount be not paid into this office within ten days after the date of service hereof on you, I shall proceed to obtain payment of the same according to the provisions of the Cotton Duties Act (II of 1896).

Collector.

N.B.—No payment should be tendered on Sunday, nor after 2-30 P.M. on any day, nor after 12-30 P.M. on Saturdays.

FORM D.

Goods for Export to Foreign Ports only.

1	2	3	4	5
Description of Goods.	No. of Bales made up.	Nos. on Bales made up.	Real Value.	Weight of Bale.

I do hereby declare that I have compared the above particulars with the books of my Mill, and that they are, in so far as I can ascertain, accurate and complete.

Dated this_____day of_____189 .

(Signed)_____

[To be signed by the Mill-owner, Managing Agent, or other Principal Officer of the Mill.]

FORM E.

To

THE COLLECTOR OF_____

Please allow Certificate or Drawback in the case of the following Exports per S.S. _____ on_____189 .

1	2	3	4	5	6	7	8	9	10
No. of Bales and Marks.	No. of Bales.	Weight of Bale.	Name of Producing Mill.	Details of Contents.	Dates of issue out of the Mill Premises.	Name of Exporter.	Real Value of 4.	Duty levied (to be filled in only if duty has been paid).	No. of pieces in each Bale.

Dated this _____day of _____189 .

(Signed)_____

Certified that the Bales shown above were sold to_____ on_____189 .

(Signed)_____

[To be signed by the Mill-owner, Managing Agent, or other Principal Officer of the Mill.]

Shipping Bill No._____, dated_____ .

FORM F.

Certified that the Cotton Goods shown below were exported to_____ on_____189 , and that the_____ Mill is entitled to deduct the same from the statements of Cotton Goods produced during the month of_____189 .

Description of Goods.	Nos. on Bales or Packages.	Weight of Bale or Package.

(Signed)_____

Collector.

*Date*_____189 .

FORM G.

Return under Section 31 *of the Cotton Duties Act* (*II of* 1896).

Return made for the_____Mill showing Weight of all Yarn Spun during the month ending_____189 .

Count of Yarn.	Weight in lbs. of each count.

*Date*_____189 . (Signed)_____

[To be signed by the Mill-owner, Managing Agent, or other Principal Officer of the Mill.]

(Signed) J. F. FINLAY,
Secretary to the Government of India."

By order of His Excellency the Right Honourable the Governor in Council,

J. MONTEATH,
Acting Secretary to Government.

MILLOWNERS' ASSOCIATION,
BOMBAY, *8th April* 1896.

THE SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
BOMBAY.

SIR,

I am directed to acknowledge the receipt of your letter No. 2032 of the 5th ultimo, accompanying a copy of rules for carrying into effect the provisions of the Cotton Duties Act, II. of 1896, throughout British India.

2. In reply, I am to say that having considered these rules, the Committee of the Association have no criticisms to offer.

I have the honour to be,
Sir,
Your most obedient Servant,
JOHN MARSHALL,
Secretary.

Appendix D.

Friction between Importers of Machinery and the Customs under the Tariff Act.

(Circular letter addressed to Agents and Owners of Cotton Spinning and Weaving Mills in Bombay.)

MILLOWNERS' ASSOCIATION,
BOMBAY, *12th December* 1895.

As the Committee of the Association continue to receive numerous representations from members regarding the difficulties they experience in getting Machinery passed by the Custom House authorities, and also as to the irregular decisions given by the appraisers as to what is or is not liable to duty, and as it would manifestly be of little benefit taking up individual cases with the Collector or Commissioner of Customs, they have decided to deal with the question on general grounds. They have accordingly directed me, with a view to preparing a representation on the subject, to invite from members and importers of machinery generally statements of cases where either undue obstruction has been experienced or where, in their opinion, import duty has been wrongly or irregularly assessed or claimed.

I am further directed to remind members that the full definition of machinery, for the purposes of the Tariff Act, will be found at pp. 40—43 of the annual report of the Association for the year 1894.

JOHN MARSHALL,
Secretary.

Appendix E.

The Factory Act.

No. 1992 OF 1895.

GENERAL DEPARTMENT,
BOMBAY CASTLE, *17th May* 1895.

To

THE SECRETARY, MILLOWNERS' ASSOCIATION,
BOMBAY.

SIR,

I am directed to forward herewith copy of a letter from the Government of India, Home Department, Judicial, No. 6 $\frac{Judicial}{623}$, dated 24th April 1895, and of its accompaniments,

and to request that you will be so good as to favour Government with the early opinion of the Association as to whether there is any necessity for amending the law so as to reduce the hours during which machinery upon which women and children are employed may be wrought in factories in India, and whether there is any ground for believing that the present system of inspection of factories is inadequate and unsystematic.

I have the honor to be,
Sir,
Your most obedient Servant,
ALEXANDER KING,
For Secretary to Government.

No.

FROM

J. P. HEWETT, ESQ., C.I.E.,

Offg. Secretary to the Government of India.

To

Home Department.
Judicial.

SIMLA, *the* *April* 1895.

SIR,

I am directed to forward a copy of a Despatch from the Secretary of State, No. 18, Revenue, dated the 31st January 1895, and of a letter from the Dundee Chamber of Commerce (enclosed therein) giving cover to certain resolutions passed at a meeting of the Chamber regarding the long hours during which women and children may be employed in factories in India and the alleged want of adequate and systematic inspection of such factories, and, in inviting an expression of

upon the matters dealt with in the letter and resolutions, to say that the Governor-General in Council especially desires to ascertain whether, in

there is any necessity for amending the law so as to reduce the hours during which machinery upon which women and children are employed may be wrought in factories in India, and whether there is any ground for believing that the present system of inspection of factories is inadequate and unsystematic. His Excellency in Council will be glad if

will, after consulting the Chamber of Commerce and Associations interested in the matter, and such officials and other persons as may think fit to consult, favour the Government of India with views upon the questions raised.

It will be desirable that the reply to this reference should deal specially with the case of the Hastings Jute Mill at Serampore, which is referred to in the correspondence ending with the letter No. 138-T.G., dated 16th September 1894, from the Bengal Government, and to which allusion appears to be made in the first resolution.

I have the honor to be,
Sir,
Your most obedient Servant,
J. P. HEWETT,
Offg. Secretary to the Government of India.

INDIA OFFICE,
LONDON, 31*st January* 1895.

Revenue,
No. 18.

To HIS EXCELLENCY THE RIGHT HONOURABLE THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

MY LORD,

I forward, for such observations as your Excellency may wish to make, copy of a letter from the Dundee Chamber of Commerce, dated 27th December 1894, concerning the Indian Factory Act and the desirability of extending its restrictions.

I have the honour to be,
My Lord,
Your Lordship's most obedient humble Servant,
HENRY H. FOWLER.

ENCLOSURE.

DUNDEE CHAMBER OF COMMERCE,
27th December 1894.

SIR,

I am directed by the President of the Dundee Chamber of Commerce to forward to you a series of resolutions in regard to the hours of work in jute mills in India, which were passed at a meeting of this Chamber held yesterday.

These resolutions received the unanimous support of the meeting, and I am further directed to state that it is hoped they will be favourably considered by the Government of India, and that steps will be taken to remove the injustice complained of, and to assimilate the provisions of the Act regulating factories in India to those of the Factory Act in this country, especially with regard to working hours and inspection.

I am, &c.,
GEO. C. KEILLER,
Secretary.

The Secretary of State
for India.

Enclosure in above.

Copy of Resolutions referred to, accompanied by Newspaper Report of the Meeting.

At a meeting of the Dundee Chamber of Commerce, held on the 26th December 1894, it was unanimously resolved as follows, *viz.*:—The Chamber desires to draw the attention of the Secretary of State for India,—

(1) To the injustice of the competition with the home textile industries, permitted by the laxity of the Indian Factory Act, as regards the long hours during which machinery operated by women, young persons, and children may be wrought, 22 hours by women and young persons, and 15 hours by children, as against 10 hours at home.

(2) To the want of adequate and systematic inspection by officials trained and appointed to the work as required in the United Kingdom, and whether even, if such Inspectors were set apart for this work, it would be possible to prevent the intentions of the Legislature, as regards the working hours of women and children, being exceeded where the shift system is in operation.

(3) Whether the evils naturally incident to, and experienced, in this country from the employment of women and young persons during long hours and all night, has been sufficiently considered in permitting, under the provisions of the shift system, a new industry so to develop itself.

On these grounds the Chamber submits that factories conducted by subjects of the Crown, and equally under the control of Parliament whether in India or at home, should be subject to similar conditions. Particularly that they should not be allowed to employ women, young persons, or children before six o'clock in the morning, or after seven o'clock at night.

MILLOWNERS' ASSOCIATION,
BOMBAY, 12*th June* 1895.

THE SECRETARY TO GOVERNMENT,
GENERAL DEPARTMENT,
BOMBAY.

SIR,

I have the honour, by direction, to acknowledge the receipt of your letter No. 1992 of the 17th May 1895, accompanied by a letter from the Government of India, referring to certain resolutions passed by the Dundee Chamber of Commerce on 26th December 1894, and enquiring, with reference thereto, whether, in the opinion of this Association, there is any necessity for amending the law in regard to the employment of women and children in factories in India, and also whether there is any ground for believing that the present system of inspection of factories is inadequate and unsystematic.

2. The Committee of this Association desire me to express the regret with which they observe that an important commercial body like the Dundee Chamber of Commerce should have passed the resolutions in question, without apparently taking any steps to verify their information or obtain more reliable data regarding the subject they were discussing. Had they done so, they would have ascertained that by the Indian Factory Act of 1st April 1891 no woman shall be employed before 5 o'clock in the morning or after 8 o'clock in the evening in any factory in which a system of employment in shifts or sets approved by the local inspector is not in force, and that no woman shall be employed in any factory in any one day for more than eleven hours; further, that one and a half hour's rest shall be allowed to women during the day actually employed for eleven hours; also that, under the same Act, no child is permitted to be employed in any factory before 5 o'clock in the morning or after 8 o'clock in the evening, and no child is permitted to be actually employed in any factory for more than seven hours in any one day.

3. As none of the textile factories in the Bombay Presidency are worked in shifts, they are only open for work from sunrise to sunset, and in the case of women the hours are universally laid down, so that they shall not work in excess of the time prescribed by the Act. As a matter of fact, however, by far the largest number of women employed in cotton factories are employed in the reeling department only, where they are seldom called upon to work more than eight hours a day, and, indeed, that time might be called about the average period of employment daily for women.

4. As regards children, the requirements of the Act are strictly enforced, and no cases have occurred, within the knowledge of my Committee, where any complaint in respect of the employment of either women or children has been lodged by inspectors since the Act was in force.

5. With regard to the inspection of factories by the Government officials acting as factory inspectors, my Committee can, of their own knowledge, testify to the fact that the inspection is not only careful and systematic but effectual, the slightest infringement of the Act on the part of millowners or Agents, whether wittingly or unwittingly, being immediately noticed and a rectification called for. An important point in favour of the careful and systematic inspection of factories in Bombay is that the mills all lie within a very short radius, permitting of their being easily and repeatedly inspected; and as they mostly stand clear from houses or habitation, their surroundings and style of working are much more easily watched and inspected than in England.

I have the honour to be,
Sir,
Your most obedient Servant,
JOHN MARSHALL,
Secretary.

BENGAL CHAMBER OF COMMERCE,
ROYAL EXCHANGE BUILDING,
CALCUTTA, *24th September* 1895.

No. 1197-'95.

FROM

S. E. J. CLARKE, ESQ.,
Secretary, Bengal Chamber of Commerce.

To

HON'BLE C. E. BUCKLAND, C.S., C.I.E.,
Secretary to the Government of Bengal.

General.
Miscellaneous.

SIR,

The Committee of the Chamber of Commerce, in reply to your letter No. 15 T. G., dated the 9th May last, on the subject of the grievance urged against the working of the Indian Factory Act by the Dundee Chamber of Commerce, desire me to say that they view with extreme regret the attempts made by a section of British manufacturing interests to retard the industrial development of India, by forcing on this country, under the sanction of Parliament, labour laws wholly unsuited to the conditions under which labour has to be performed in India, and so opposed to Indian customs and requirements as to amount, if they were carried into effect, to a practical prohibition of manufactures by the natives of this country wherever such or similar manufactures might be carried on in the United Kingdom.

The Dundee Chamber of Commerce, at their meeting on 26th December 1894, unanimously resolved to draw the attention of the Secretary of State for India to the following matters :—

1. "The injustice of the competition with the Home textile industries permitted by the laxity of the Indian Factory Act as regards the lay hours during which machinery operated by women, young persons and children may be wrought, 22 hours by women and young persons and 15 hours by children as against 10 hours at home.

2. "To the want of adequate and systematic inspection by officials trained to the work as required in the United Kingdom, and whether even, if such Inspectors were set apart for this work, it would be possible to prevent the intentions of the Legislature as regards the working hours of women and children being exceeded when the shift system is in operation.

3. "Whether the evils naturally incident to and experienced in this country from the employment of women and young persons during lay hours and all night has been sufficiently considered in permitting, under the provisions of the shift system, a new industry so to develop itself."

The third part of the Resolution of the Dundee Chamber betrays so obstinate an ignorance of the working of the manufacturing industries of India as should be fatal to the Resolution as a whole. There are no points of comparison, so far as the Committee of this Chamber know, between the employment of women and young persons in the United Kingdom and in India. The idea of such a comparison is simply grotesque. To take one instance only in India, whatever labour is performed is done within the mill premises; there is absolutely no labour at the homes of any section of the labouring community.

Taking the 1st and 3rd parts of the Resolution together, the Committee find that throughout the Bengal Presidency no woman can ever be wrought 22 hours, and no children 15 hours. Night work is as yet in its infancy, and the natural operation of the shift system will always prevent a stream of labour opposed to the habits of the people and which no reasonable wage would induce them to undertake. Indeed, all the evidence the Committee can gather goes to show that instead of working for 22 or even 15 hours, women and young persons work for less than 8 hours actually spent in labour in the mill, and that in addition to having periodical days of rest and holidays throughout the year, they take long periods of leave, to an extent and in a manner unknown at home. The Dundee Chamber assumes that the conditions of life, the character of the labourers' homes, and the associations to which they are subjected, are the same in India as in the United Kingdom. That Chamber takes no thought of the immense differences in the climate of the two countries, nor of the fact that Indian mills are never crowded together. They do not go to make up an industrial city, but stand in wide open spaces of an area which would appear incredible at Dundee, at distances from each other which would be unsuitable in Scotland, and lastly, instead of their labour strength being drawn from the back-slums or crowded streets of such a place as Dundee, each has gathered in its own grounds, as a rule, all the labour it requires in a special village. Here the mill provides residences, water-supply, sanitary requirements, and endeavours, so far as possible, to keep its labour supply to itself and to avoid competition with other mills. But the statistics of labour in Bengal will show not only the ignorance of the Dundee Chamber, but the wholly uncalled for character of its representations.

Of a total of 162 factories in Bengal there were :—

Cotton Mills	... 9
Jute Mills	... 27
Jute Presses	... 53
Leather Works ...	... 15
Dockyards	... 9
Railway Workshops ...	... 6
Printing Presses ...	... 4
Miscellaneous ...	... 39

In these factories there were employed :—

Adults ...	Males ...	... 101,631
	Females ...	... 18,206
Children ...	Males ...	... 9,053
	Females ...	... 839

The Dundee Chamber must have thought of the crowds of girls and women familiar to Factory work in the United Kingdom. But in India it is rare, indeed, to find unmarried women and young persons working in mills. This class of labourers have their male relatives with them, and the wages of all make up a common family fund. The picture of the evils naturally incident to the employment of women, drawn with such specious philanthropy, is absolutely and simply not only unknown but impossible in India.

The Committee pass on to the 2nd part of the Resolution, that relating to the inspection of Factories. Here they need be but brief. The inspection of Factories is complete and thorough, amply sufficient for all requirements of the Indian Factory Act in itself, an uncalled for concession to British sentiment and jealousy. So far as the Committee are in a position to judge, the rules for inspection require relaxation rather than stringency, and operate in many cases to the inconvenience of mills and loss of the mill-workers.

But while the Committee condemn the ignorance underlying the Resolution of the Dundee Chamber, they do not overlook the spirit which dictated it. Put baldly, it is a claim that Parliament shall at any cost protect Dundee and similar manufacturing centres against India and the development of those industries which are beyond question indigenous to India. This claim involves political considerations of supreme importance. For quite a century India has felt the loss of her ancient industries which have been taken from her by the adoption of machinery by Western nations. Of late years she has as yet in a manner, far below her resources and her place among mercantile nations, begun to revive those industries, and to re-extend, by the use of imported machinery, to certain sections of her people employments familiar to their forefathers. It will give rise to many grievances, to serious embarrassments and to just and widespread discontent, if India is to be met and checked at the outset of the renewal of her industrial career by such protective claims, so imperiously urged and so very thinly disguised as those of Dundee.

Dundee may have to fear the competition of India, but her own competition with this country is an unnatural one. Is it possible for Parliament or any other authority to prevent capital from seizing on such advantages as the working up of a special and peculiar product by cheap and abundant labour at the point of production? The conditions are such that while Dundee can maintain her superiority of machinery and skill of individual workers, she may retain the supply of special fabrics for certain markets, but she cannot hope to hold her own against such advantages as Bengal enjoys for turning the jute crop to account.

Again, setting aside the effect of strikes and labour laws based upon considerations which, while a mistake as against the Continent, for a very long time must be unknown in India, Dundee has not to consider the competition of India so much as the assertion of their independence by markets hitherto peculiarly her own. To show what this competition is, it will be necessary to take a year of a full crop, say 1890-91. The figures will then be—

	Cwts.
1874-75 total export of jute	5,493,957
1890-91 „ „ „	11,985,967

Italy did not begin to take any jute till 1875-76, 516 cwts.; nor Germany till 1879-80, 31,503 cwts. In 1874-75, of a total export of 5,493,957 cwts., no less than 4,581,436 were to the United Kingdom.

In 1890-91, the figures show that the use of jute was widespread, and that the United Kingdom did little more than maintain its original position :

1890-91.	Cwts.
Export of Jute to United-Kingdom	6,745,358
„ „ United States	2,715,728
„ „ Germany	1,432,372
„ „ Austria	316,788
„ „ Italy	304,704
„ „ France	295,205
„ „ Spain	36,731

The Committee of this Chamber take leave to draw the conclusion that Dundee would advance her interests more faithfully and truly by considering what the growth of non-British trade, shown above, means for her manufacturers and artisans, than by appealing to Parliament to hamper and restrict the employment of British capital in India, by forcing on this country labour laws which have, so far, not advanced the prosperity or welfare of the British labourer—a policy this Committee believe to be impracticable, and which, if adopted, would give the jute trade not to Dundee, but to Dundee's American and European rivals and competitors.

In conclusion, the Committee are of opinion that such contentions as those raised by the Dundee Chamber of Commerce, must bring nearer the final discussion of the question of an industrial policy for the Indian Empire, which shall have the sanction and protection of the British people. So late as the 23rd August last, the Right Hon'ble Mr. Chamberlain, Secretary of State for the Colonies, enunciated an African Colonial industrial policy by which mutual advantages must follow to both the Colonies and the mother country. When Mr. Chamberlain said—"A distinct responsibility lies upon this country in connection with its dealings with these vast populations which came under its control," and again when he remarked—"If the people of this country are not willing to invest some of their superfluous wealth in the development of their great estate, then I see no future for these countries, and it would have been better never to have gone there!" When he uttered these truths, his words, though directed to the development of Africa, have a direct application also to India. There cannot be a policy of growth for African Colonies carried out by a Cabinet whose policy for India is restriction and repression. The special need of India is the encouragement of her industries. In satisfying this need there is an almost illimitable field for the employment of the surplus wealth of Britain. If capital is to be turned away from India, because its employment may interfere with some particular industry at home, then, to use Mr. Chamberlain's expression, the Committee "see no future for this country." They hail what Mr. Chamberlain has said as an indication that wiser counsels will prevail, and they hope that one of the great questions which may receive an early settlement is that of an industrial policy for India.

I have the honor to be,
Sir,
Your most obedient Servant,
S. E. J. CLARKE,
Secretary.

UPPER INDIA CHAMBER OF COMMERCE,
CAWNPORE, 31*st July*, 1895.

To
THE UNDER-SECRETARY TO GOVERNMENT,
N.-W. PROVINCES AND OUDH,
(*General Administration Department*), *Naini Tal.*

SIR,

With reference to your letter No. $\frac{847}{III\text{-}301\text{-}B}$, dated 5th ultimo, forwarding copy of letter from Government of India, Home Department, No. $\frac{2}{625}$ (Judicial), dated Simla, 24th April, 1895, together with papers therein referred to, I, under instructions from the Committee, beg to send herewith copies of letters received from members of this Chamber on the subject.

I am further to state that some of the mill-owners, members of the Chamber, would apparently desire the application of the English Factory Act in its entirety to India, rather than be so often compelled to repel the attacks of the home manufacturers. This certainly would tend to put a stop to constant attempts by interested parties in Great Britain to hamper Indian manufacturing industries.

I have the honor to be,
Sir,
Your most obedient Servant,
W. B. WISHART,
Secretary.

From N.-W. Soap Co., Ld., Meerut, to Chamber,—dated 6th July, 1895.

I have to acknowledge with thanks the receipt of your letter of the 4th instant, giving cover to copies of letters and resolutions having reference to the working of the Indian Factory Act, and in reply, I only wish to say that, from what I have been able to learn from a study of this question, it would appear that the working hours of men, women and children in Indian factories are less, and that during these working hours the strain on the system is less than in factories at home; also that operatives in India are better paid and more comfortably circumstanced relatively to their fellows of the same class not employed in factories than are operatives at home.

If these are facts, it seems to me that there is no need for further legislation on this question.

From Elgin Mills Co., Cawnpore, to Chamber,—dated 8th July, 1895.

I beg to acknowledge the receipt of your letter of the 4th instant, with its enclosure.

In reply, I beg to state that, so far as the cotton industry is concerned, I do not consider that the remarks of the Dundee Chamber of Commerce apply at all, as, so far as my knowledge goes, no women are employed for 22 hours or young children for 15 hours in either this or any other of the Cawnpore factories.

I would remark that, in consequence of the troublesome legislation regarding the employment of women in factories, this Company have totally ceased to employ them in what may be called the factory proper, and the only women now employed are those in the reeling room—a room devoted to hand machinery only, and completely isolated from the other portions of the mills. It is a moot point, therefore, whether Government interference on this point has done factory women any good, as it has taken away their means of livelihood. I think a counter-petition from the female employés in factories in India, more particularly from those who have been dismissed, would be the best retort to the representations of the Dundee Chamber of Commerce.

Regarding the want of adequate systematic inspection of factories, I beg to say that we have practically three Inspectors continually visiting our works, *viz.*, Mr. Welsh, the regular Inspector of Factories, the Collector, and the Civil Surgeon, and that I consider their inspection to be all that is necessary.

From the Cawnpore Cotton Mills Co., Ld., to Chamber,—dated 8th July, 1895.

With reference to the resolution of the Dundee Chamber of Commerce, dated 27th December last, and received with your favor of 4th instant, the following remarks occur to us:—Resolution No. 1 clearly indicates the purpose of the Dundee Chamber, and claims the interference of the Legislature in a matter with which, in our opinion, it has no right to deal. If capitalists are permitted to invoke the aid of Government in matters of trade competition a very dangerous precedent will be the result.

The point at issue does not greatly affect this part of India. As a matter of health, and looking at the question from the operative's standpoint, it would probably be beneficial to take advantage of the permission accorded by the Act in its present form and adopt the system of shifts, or even to ask for leave to substitute night for day in the schedule of hours worked in our local factories. It is well known that in the hotter season of the year bazar workmen toil in the evening and early morning that they may rest during the heat of the day. Such a division of labor and rest has commonsense as its foundation, and would be equally suitable for women as for men. But the experience of mill-owners is distinctly opposed to all-night work unless urged by the greatest necessity. The entertainment of a separate staff of European overseers could not be thought of, and in their absence outturn by night suffers so greatly as to be unremunerative. In cotton mills, for instance, where outturn is practically everything, working by shifts is seldom or never resorted to, although scarcely a year passes without an increase of spindle power in one mill or another, and new mills are springing up all over the Province. Restriction in the direction sought would not, therefore, affect this district nor benefit home spinners to any extent; but the fact that night work is actually at least as healthy as day work should in any case deter the Legislature from taking the step desired.

With regard to Resolution 2 of the Dundee Chamber, we do not think it would be possible, without great outlay, to provide a staff of inspectors sufficient to check any women or children desirous of serving on alternate shifts in two factories. Identification by name would be practically impossible if evasion were schemed with the slightest care; the Bertillon system could not reasonably be applied to an ordinarily law-abiding class; and personal acquaintance with the appearance of every operative would be a task beyond the average man. But here again the natural love of ease which characterizes the operatives with whom we have to deal, and the fact that wages are sufficiently good to enable any woman or child to earn in 10 or 6 hours respectively more than sufficient for their sustenance, clothing and the support of dependants, where such exists, are sufficient to guarantee that the evasions the Dundee Chamber desire to guard against do not and are not likely ever to exist.

The evils referred to in No. 3 are not specified; but, assuming these to be connected either with health or morality, we would remark that, working in the leisurely manner usually followed by women and children in India, the maxima of 11 and 7 hours respectively, with compulsory intervals now ruling, are, in comparison with English rules, certainly not too great. Another fact that cannot be too greatly emphasized in these discussions is that referred to by Mr. Harwood at the last General Meeting of the Chamber. Cheap labor in India is a delusion, and with all the facilities at our command, we cannot spin fine yarn as cheaply as Lancashire. Probably the local Jute Mills can tell a similar tale in comparison with Dundee. Further restrictions would probably place us at a disadvantage and not on an equality with home producers, and this we have certainly the right to deprecate.

From Messrs. E. DYER & Co., *Simla, to Chamber,—dated 8th July*, 1895.

We beg to acknowledge receipt of your letter of the 4th instant, forwarding copies of letters regarding the Indian Factories Act, and inviting an expression of our opinion thereon.

We are under the impression that the resolutions of the Dundee Chamber of Commerce, dated 27th December, 1894, must have been based on incorrect information, and it is our decided opinion—

1*st*—That women and children are not respectively required to work for 22 and 15 hours daily in any Indian factories, nor would it be possible, where men only are employed as with us. Even the shorter number of hours named is more than is expected of them.

2nd—That the existing system of inspection is quite sufficient and fully adequate to prevent working for an excessive number of hours.

3rd—That no such evils as apprehended by the Dundee Chamber are likely to result.

It is not, in our opinion, desirable that the provisions for working in India should be assimilated to those in England and Scotland, where the climate and other conditions are quite different.

The native of India prefers working lazily for a rather longer number of hours, instead of more briskly for a shorter period, and the existing system is no doubt better suited for the Indian climate and people.

From Agra Spinning & Weaving Mill Co., Ld., to Chamber,—dated Agra, 8th July, 1895.

Your letter dated 4th July, 1895, and resolution of the Dundee Chamber of Commerce.

Reply to No. 1.—No injustice such as is mentioned in the resolution exists at *these Mills*, for on no day are women or children working here for above 13 hours ; further they are allowed time to rest, and all the other provisions of the Factory Act are strictly observed by us.

2. In our opinion the present system is adequate, and the inspection is regular and just.

3. No evils exist, so consequently none require further attention.

P.S.—We may add that our mill is of 12,000 spindles, and number of hands we employ is from 500 to 550, yet out of this an average of daily absentees is 80 all the year round, whereas in England almost any mill would not average above 4 absentees.

From MESSRS. CAREW & Co., Ld., *Rosa, N.-W. P., to Chamber,—dated 9th July*, 1895.

We are in receipt of your favor of July 4th. As we do not employ any women, and but few children, the questions involved are of but little importance to us ; but, as far as we can judge, the present system of inspection is adequate.

From Cawnpore Woollen Mills Co., Ld., to Chamber,—dated 9th July, 1895.

I have to thank you for your letter of 4th instant handing us file of correspondence regarding certain resolutions passed by the Dundee Chamber of Commerce on 26th December, 1894, with reference to the Indian Factory laws.

In a certain degree the subject-matter does not affect us considerably, as it is clear that only one industry—and that the Jute—is referred to by the Dundee Chamber in the term "textile industries." But on general lines the questions raised affect all manufacturing concerns in India equally ; for, *primâ facie*, the resolutions are framed with the object of crippling the owners of Indian factories. Moreover, no attempt is made by the Dundee Chamber to suggest that it is actuated by motives of humanity ; it is clearly and unequivocally stated that its claims to attention are based upon the so-called injustice of competition with home industries, or, in other words, the Chamber is merely agitating for protection.

It is only fair to suppose that the Indian Factories Act was framed with a view to the conditions of labour that would best suit the special conditions of life in India, and not with the ultimate object of affording mill-owners in India an unfair advantage over British industries.

So far as we are concerned, nothing would suit us better than to work under the same conditions of labour as obtain at home. In this mill the average time worked per day by men is 10 hours 40 minutes and by women 9 hours, *these terms being inclusive of certain intervals allowed for washing, smoking, and so on.* No children are employed. Under present conditions we are not allowed to employ adult male labour more than six days per week,

while there is nothing in the Factories Act in operation at home to prevent an employer working adult males for 24 hours per day for seven days every week if it should suit him to do so. It would be more to the point if we were to agitate for the assimilation of the English Factory Act to the Indian.

Treating the resolutions *seriatim*, I would remark:—

(1) The first resolution, by its peculiar wording, may at first sight lead one not acquainted with the Indian Factories Act to believe that the same women may actually tend machinery for 22 hours at a stretch, while children may be employed for 15 hours. We need scarcely say that this is not the case, and that only by the operation of shifts could the number of hours of work specified be accomplished.

(2) The second resolution deals with what the Dundee Chamber is pleased to call the want of adequate and systematic inspection by officials trained and appointed to the work as required in the United Kingdom. That the system of inspection at present in vogue does not fulfil all requirements has yet to be proved, and it is just to infer that experts resident in India are more competent to express an opinion upon this point than the Dundee Chamber. For our part we do not care how often our factory is inspected or in what way.

(3) With regard to the third resolution we have nothing to say, for we do not employ women at night; but it is only reasonable to assume that the Government of India did not sanction the employment of women and children upon night labour without fully considering what the effect would be in the interests of the women and children. If the Dundee Chamber were to send a deputation to India to visit the factories and see how work is actually carried on,—the women caring for their babies all over the place, and the children skylarking,—we should hear no more wails from them about the injustice to Dundee of the provisions of the Indian Factory Act. Rather would they be devoutly thankful that they have not to run their mills under the same conditions.

From the Muir Mills Co., Ld., to Chamber,—dated Cawnpore, 10th July, 1895.

In reply to your letter of the 4th instant, I am directed to state that Resolution 1 of the Dundee Chamber of Commerce obviously refers to certain Jute Factories in Calcutta.

Resolution 2.—This resolution does not appear to call for remark. The shift system is not in operation in our mills.

Resolution 3.—Also applies to Jute Factories working all night.

It is impossible that factories in India can be made subject to similar conditions as those prevailing in England,—the circumstances of the people, their caste prejudices, their habits and the climate of the country, all militating against it; and it is considered that this is the ground that should be taken up, and that, so long as there are laws in force in India, which, in the opinion of its administrators and others, adequately protect the subjects of the Crown who are natives of the soil, interference from rivals must not be permitted.

From the Victoria Mills Co., Ld., to Chamber,—dated Cawnpore, 11th July, 1895.

We are in receipt of your letter, dated the 4th, with enclosure, *viz.*, "Circular letter from the Dundee Chamber of Commerce." We have given it a careful perusal, and, in our opinion, we do not see any necessity for amending the present law in respect to the hours during which women and children are employed upon machinery. We are likewise of opinion that the system of "inspection of factories" now in force in India is not inadequate.

We think the Indian Chambers of Commerce should intervene and take this matter up, protesting strongly, specially on the point where the Dundee Chamber of Commerce state that "factories conducted by subjects of the Crown, whether in India or at home, should be subject to similar conditions."

We maintain that Indian factory hands are far more lightly worked, particularly in the case of women, than the hands employed in factories in England or Scotland, where they are pushed from the moment they enter the mills to their departure from the same, and a fine is imposed even if they happen to be a minute late. Further, the latrine accommodation at home is simply disgraceful, being as a rule confined to one corner of a room, and cleaned by the work hands themselves ; whereas in Indian mills we are obliged to provide the latrine accommodation situated at a distance from the factory. Arrangements have to be made for drinking and washing purposes, as also for smoking, both for men and women. It is not unusual for hands to spend half an hour or more, smoking twice a day or oftener, during working hours.

We would suggest a commission of experts be appointed and sent home to examine and enquire into the system under which the mills in England and Scotland are worked as compared with that in force in India.

GENERAL DEPARTMENT.

Bombay Castle, 17th September 1895.

No. 3861.—In exercise of the powers conferred by clause (*g*) of Sub-section (1) of Section 18 of the Indian Factories Act, 1881, as amended by the Indian Factories Act, 1891, the Governor in Council is pleased to make the following rule, and to direct that it be added as Rule No. 21 to the body of rules made under the said Act and published in the Notification specified in the margin :

• No. 2079 at page 539 *et seq.* of part I of the *Bombay Government Gazette* for 1892.

"21. (1) Every occupier of factories shall keep a register consisting of a bound book, each page of which shall be numbered in consecutive order, and shall contain a foil, a duplicate foil and a counterfoil in the following form, *viz.* :—

_____Factory.

(Counterfoil.)

PAGE 1.

1. Number.	
2. Date.	
3. Name and father's name of person certified.	
4. Religion.	
5. Caste.	
6. Residence.	
7. Factory.	
8. Age. under / over	
9. Employment.	

Initialled
A. B.,
Certifying Surgeon.

_____Factory.

(Foil—duplicate.)

PAGE 1. Date_____

I, *A. B.*, Certifying Surgeon for_____ under the Indian Factories Acts, 1881 and 1891, hereby declare that I have personally examined the person herein below described, and believe him / her to be under the age of_____ years and over the age of_____ years.

Name.	Father's Name.	Religion and Caste.	Residence.	Factory in which employed or desirous of being employed.	Age. Under.	Age. Over.	Employment.

Signed
A. B.,
Certifying Surgeon.

_____Factory.

(Foil.)

PAGE 1. Date_____

I, *A. B.*, Certifying Surgeon for_____ under the Indian Factories Acts, 1881 and 1891, hereby declare that I have personally examined the person herein below described, and believe him / her to be under the age of_____ years and over the age of_____ years.

Name.	Father's Name.	Religion and Caste.	Residence.	Factory in which employed or desirous of being employed.	Age. Under.	Age. Over.	Employment.

Signed
A. B.,
Certifying Surgeon.

"(2) Every certificate granted under Section 5 of the Act to any person employed or desirous of being employed in a factory shall be prepared by filling up in the consecutive order of the pages the foil and duplicate foil of the register kept by the occupier of that factory under this rule. Such foil and duplicate foil, when filled up, shall be signed by the certifying Surgeon when satisfied as to the correctness of the entries therein, and the foil shall be detached and given to the person entitled to the certificate.

"(3) The counterfoil shall also be filled up with entries corresponding with those on the foils belonging to it, and the certifying Surgeon, when satisfied that the entries in counterfoil and foils do so correspond, shall initial the counterfoil, which shall be retained in the register.

"(4) The occupier of the factory shall, from time to time, as circumstances require, enter and sign, or cause to be entered and signed, in the last column of the counterfoil, a description of the employment of the person to whom the certificate refers, with the date on which such employment, in each case, commenced ; and shall, on such person ceasing to be employed in the factory, forthwith write and sign, or cause to be written and signed, across the counterfoil referring to such person, the words 'no longer employed in factory.'

"(5) The occupier of a factory employing therein any person on production of a certificate purporting to have been granted to such person in respect of his or her employment in any other factory, shall forthwith obtain from the occupier of such other factory, who shall send it at once on demand, the duplicate foil of the certificate so produced, and shall forthwith, after the certificate and duplicate foil have been compared and ascertained to correspond in every particular, enter or cause to be entered in the register of his own factory, and sign or cause to be signed, a copy of such duplicate foil on a duplicate foil of the next form of such register to be filled in, making or causing to be made corresponding entries (also to be signed) on the counterfoil of such form, and with the words 'copy for————factory' (also to be signed) written across both duplicate foil and counterfoil, and shall retain both in his register.

"(6) Except as in this rule provided, no entries shall be made on the foils, duplicate foils or counterfoils in any register."

2. Notice is hereby given that the aforesaid draft rule will be taken into consideration on or after the 1st November 1895, and that any objections or suggestions which may be received by the Secretary to Government in the General Department before that date will be considered by the Governor in Council.

By order of His Excellency the Right Honourable the Governor in Council,

J. DEC. ATKINS,
Secretary to Government.

Appendix. F.

Ventilation of Cotton Mills.

No. $\frac{F.I.}{78}$ of 1895.

From

THE COLLECTOR OF LAND REVENUE,
CUSTOMS AND OPIUM, BOMBAY,

To

THE SECRETARY,
BOMBAY MILLOWNERS' ASSOCIATION.

TOWN CUSTOM HOUSE,
5th April 1895.

SIR,

I have the honour to enclose herewith copy of a report by Surgeon-Colonel Waters, Joint Medical Inspector, on the subject of ventilation in factories with extracts from the correspondence relating thereto.

2. In inviting the attention of your Association to these papers I have the honour to point out that in so far as I am aware none of the cotton mills in Bombay are ventilated in conformity with the scale prescribed by Rule 5 of the rules under the Act.

3. I agree with the opinion expressed from time to time by the Chief Inspector of Factories that to enforce the adoption of the scale of lateral openings required by the Rule would be unreasonable and would cause unnecessary trouble and expenditure to the mill-owners of Bombay.

4. At the same time the ventilation of the mills is not satisfactory, Government having been pleased to approve of my suggestion that an attempt should be made to improve the condition of the mills without enforcing the scale of openings required by Rule 5, I have the honour to suggest that the schemes proposed by Surgeon-Colonel Waters and the Sanitary Board (and explained fully in the enclosed correspondence) should be taken into consideration by a Committee of your Association, an experiment being undertaken in order to fully test their respective merits.

5. You will observe that the scheme propounded by Dr. Waters in his report, dated July 4th last, involves merely the construction of fixed venetians to provide lateral openings for the entry of fresh air, coupled with double ventilating shafts leading through the roof to the outer air. The lateral openings may be placed at any height from the floor, either below, above, or in the centre of the windows, so as not to interfere with the spinning process by creating a draught. These proposals do not appear to me to involve unnecessary trouble or expenditure.

6. The Sanitary Board have suggested a slightly different method of ventilation, the windows of the mill being utilized for the admission of fresh air, while the vitiated atmosphere is to be removed either through shafts supplied with ventilating fans, or by draught through the furnace shaft.

7. It has been suggested to me that the second method proposed by the Sanitary Board for extracting the foul air would interfere with the conditions on which the mills are insured against damage by fire. If this be true, I would not desire to press for its adoption, even as an experiment.

8. I am at the same time of opinion that the most satisfactory manner of deciding between the respective merits of both schemes is by actual experiment, and I have therefore the honour to request that you will arrange for an early trial on such premises as may be available for that purpose. The construction of a new mill at Parel recently commenced appears to me to offer a convenient opportunity for the testing of at least one of the schemes.

9. In conclusion I would remark that, although I am prepared to consider fully any criticism which your Association may desire to offer on the subject of either of these schemes, as well as such modifications therein as may appear to them desirable, I am anxious that the objections and proposals for alterations should be founded on the results of a fair trial. A satisfactory decision on their respective merits cannot be arrived at by means of a correspondence.

10. I enclose plans and drawings as well as spare copies of the papers for distribution.

I have the honour to be,
Sir,
Your most obedient Servant,
A. M. T. JACKSON,
Collector of Land Revenue, Customs and Opium.

No. $\frac{P.I.}{69}$ OF 1894.

FROM

THE CHIEF INSPECTOR OF FACTORIES,
BOMBAY.

TO

THE COLLECTOR OF LAND REVENUE, CUSTOMS AND OPIUM,
BOMBAY.

BOMBAY, 27*th July* 1894.

SIR,

In paragraph 11 of my report on the working of the Indian Factories Act for the year 1893 I referred to the question of ventilation, and the correspondence that has been carried on by my predecessor, Mr. Jackson, with regard to Rule 5 of the rules under the Act. Since the date of submission of my report I have received a valuable contribution to the correspondence in the shape of a very full report on the subject from Surgeon-Lieut.-Colonel Waters, Presidency Surgeon, 3rd District, which I have now the honour to forward to you with the following remarks.

2. Rule 5 of the rules framed under the Factory Act lays down for all factories a minimum space to be provided for each person employed of 36 feet floor area, and 500 cubic feet breathing area, and adds that "No factory shall be considered ventilated unless ventilating openings are provided in the proportion of 10 square feet for each person employed in any room the openings being such as to admit of a continued supply of fresh air."

3. With a view to ascertain to what extent these requirements were provided in the factories as then constructed, Mr. Jackson called for certain tabular statistics in 1892. These were supplied by the Millowners' Association in March 1893. A cursory glance at them will show that in most cases the floor area and cubic space available is in conformity with the provi-

sions of the Act as explained by the rules. The 10 square feet of lateral opening, however, is to be found in scarcely any of the factories, and even where it exists in the shape of window space, no benefit is derived therefrom owing to the practice of keeping the windows closed for various reasons.

The Millowners' Association argued that this 10-foot opening is excessive and unnecessary (*vide* para. 12 of the Chief Inspector's report for 1892). There was much in the state of the mill rooms during working hours to support their view of the matter. In consequence, Mr. Jackson decided in 1892 not to issue any orders regarding lateral ventilating openings, while the question raised by the Millowners' Association remained undecided.

4. Mr. Jackson considered, as will be seen from a memo. which he has placed on record upon this subject, that the decision could not properly be made by an Inspector unversed in modern sanitary science. He has even suggested that a Committee of sanitary experts should make a thorough study of the subject, and lay down a standard of ventilation for each of the more important processes of at least the cotton industry. It cannot, I think, be questioned that he was right in refusing to decide the question himself. Further, for the reasons shown in para. 16 of the Chief Inspector's Factory Report for 1893, it was certainly inadvisable to insist on compliance with the terms of the rule until the question of its necessity had been previously decided.

5. The recent appointment of Medical Officers as Joint Inspectors of Factories has furnished an opportunity for obtaining a decision on the question which, I venture to think, will obviate the necessity for the assembly of a committee of sanitary experts contemplated by Mr. Jackson.

6. Surgeon-Lieutenant-Colonel Waters has with commendable energy visited all the cotton mills in his charge within a few weeks of his appointment as Joint Inspector. His district includes within its limits the large majority of the Bombay cotton mills. He now makes definite proposals for improving the ventilation, proposals which do not provide for the amount of lateral opening laid down as a minimum in Rule 5, but which at the same time appear to be designed both with due regard to the health of the operatives and without imposing any undue burden of expenditure on the millowners. A reference to the report and that of Mr. Shore, hereto appended, will disclose the precise nature of the suggested alterations.

7. I might have forwarded the remarks of Surgeon-Lieutenant-Colonel Waters to the Secretary of the Millowners' Association with a request to be favoured with their opinion thereon, and an intimation that some action in the direction indicated in the report would be required by me from the owners of mills unless good cause was shown to the contrary. It appears, however, that the proposed scheme of ventilation is not consistent with the terms of Rule 5, as it neither provides for the 10-foot opening nor admits that the ventilation is good and requires no alteration, the proviso which enables an Inspector to exempt a mill from the operation of the first half of the Rule.

8. This being the case, I have thought it better to submit to you the two reports mentioned above, together with the other papers in the matter, before addressing the Millowners' Association. I would venture to suggest the advisability of laying them before Government with a view to ascertain whether the suggestions made by Surgeon-Lieut.-Colonel Waters will be held sufficiently in accord with the principle of Rule 5 to justify the permanent disregard of one of the provisions of that rule which the adoption of the scheme would entail. If the moderate measures therein suggested have the approval of Government and the literal enforcement of all the provisions of Rule 5 be thus dispensed with, I should feel justified in requiring the alterations proposed by Dr. Waters at any rate in a few mills, in order that if they proved effective their general introduction might be insisted upon.

9. Pending the approval by Government of the scheme proposed in modification of the requirements of Rule 5, it does not seem to me desirable to bring the matter before the Mill-owners' Association for serious consideration.

I have the honour to be,
Sir,
Your most obedient Servant,
R. E. ENTHOVEN,
Chief Inspector of Factories, Bombay.

To

THE COLLECTOR OF LAND REVENUE, CUSTOMS AND OPIUM,
Bombay.

FROM

THE PRESIDENCY SURGEON,
3rd District, Bombay.

July 4th, 1894.

SIR,

I have the honour to send you herewith the accompanying 82 reports of factory inspection.

In elucidation of some of the answers given to the detailed questions submitted to me from your Office, I now add the following general remarks.

I see by the report you kindly sent for my perusal, that there has been a falling off of 200 in the number of children under 14 years of age engaged in factory employment. This, I venture to say, is matter for regret as the income which a child derives, 3 or 4 rupees per mensem, is a considerable addition to the usually narrow means of a labouring native family in Bombay. The half-time children in many of the larger mills attend a school on the mill premises whilst off duty, and this obviates all objection to the employment of such youthful workers. I found nothing to which exception might be taken, either in the health or nature of employment of mill children.

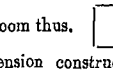
The general sanitary condition and the water-supply I found very satisfactory, except in regard to ventilation; and even with regard to ventilation, when the whole aspect of the case is given a wide and careful consideration, I am not sure that it will be found that there is anything loudly calling for interference. I may at once say that in all the factories there are ample means of ventilation in the shape of windows which can be opened or shut at pleasure, but this is not enough availed of by the factory hands. There are two causes at work in hindering the entrance into the mill rooms of a sufficiency of fresh air. The first is the objection which most natives of the labouring class have to anything approaching a draft or chill; the second concerns both the operative and the owner. In mule spinning the thread is drawn out to a length of over five feet, and this tenuous and fragile filament breaks rapidly on being exposed to even a weak current of air, especially when the atmosphere is dry; and the owner to obviate this must needs take means to exclude the breeze and so must have the windows shut; whilst the operative not caring for fresh air and not wishing to lose his reputation by being engaged in work involving a heavy loss to his employer, on his own account closes the window. Were it not for this liability to breakage of thread, the ventilation of a mill in such a climate as that of Bombay would be a very simple matter. In England it is found that ventilation must be effected by means of openings through which the air must not pass in at a greater rate of speed than two feet and a half in a second. Anything in excess of this constitutes a draft giving rise to inflammatory or rheumatic ailments; whereas in the bland atmosphere of Bombay even at the coolest time of the year there is little fear of such conse-

quences attending the free admission of air. In the short length of thread exposed in ring throstle spinning, the liability to breakage is much less ; and so we find the rooms where this sort of spinning is conducted much cooler than those for mule spinning, there being less objection to the windows being open where the ring throstle is at work. Likewise the apartments where reeling is carried on are found satisfactorily cool and comparatively free from that sense of closeness which is experienced when one enters fresh from the outer air an atmosphere surcharged with carbon dioxide, the product of respiration ; for here though the cubic space for each hand is much less than in the spinning departments the windows are open, and this can be done with impunity to the industry, the finished thread being able to bear unharmed the force of a breeze that would certainly snap one of its strands.

And thus it is that, as a rule, the mule spinning room is the hottest and the reeling apartment the coolest in cotton maunfactories in Bombay. Moreover, this holds good despite the fact that in most mills the reeling is on the top floor of a three-storied building. But for the freer ventilation due to open windows and roof openings the top floor would certainly be the hottest. This leads me to say that in mills of several stories the heat and closeness are greater than in those where operations are entirely conducted on the ground floor. And this is only what might be expected, for it stands to reason that placing room above room, each containing a number of persons and machinery working with lightning speed, must conduce to raising the temperature, especially when only the top story has the advantage of vertical ventilation. In illustration of this, I may mention the comparative coolness of that large factory, the Dinshaw Petit Cotton Mill, where carding, spinning and weaving are conducted solely on the ground floor over which the roof only is superimposed ; and the only recommendation, which I feel at all at liberty to make, will have for its object the conferring on mills of two or three or more stories the advantage of free exit of foul air from the several floors, in a vertical direction by establishing a communication between them and the outer air through the roof, *i.e.*, the approximation of the conditions as regards ventilation of the several storied buildings to those consisting solely of ground floor rooms. At the outset I have expressed some doubt as to the expediency of any interference with present conditions.

I have carefully studied the remarks made on this subject in Mr. Shore's very interesting report together with the very clearly delineated plans which that gentleman has prepared, and which Mr. Enthoven has kindly placed in my hands for perusal. I am completely in accord with Mr. Shore in the view that the avoidance of costliness in the recommendations for improved ventilation of the cotton mills of Bombay is a desideratum. Mr. Shore's proposals as of wall openings involve but slender outlay and are valuable as a simple means of ingress of air in a manner to avoid the risk of marring the manufacturing industry by the breakage of thread by the wind, these being divided by venetians the breeze cannot strike with any damaging force on the fine strands in process of formation by mule spinning. But whilst Mr. Shore's plan of improving the ventilation amply and ingeniously provides for the admission of fresh air, it does not show that the egress of vitiated air will be sufficient to meet the requirements of the case. It will however no doubt act in the right direction by the increased facilities it will afford for diffusion. But it will be hard to say that the ingress of fresh air will be by the lower openings, the venetians of which are directed inwards and upwards, or by the upper openings the venetians of which slant upwards and outwards, though the balance of probability is doubtless in favour of what Mr. Shore had in contemplation. Still I am inclined to think that the influence of the openings would not be sufficiently general to affect those parts of the room the more distant from the walls. It must not however be supposed that I am inclined to disparage Mr. Shore's proposal, for, on the contrary, I intend that my own recommendation in the same regard shall be but the complement of his. But before making any proposal I wish to say a few words as to the actual state of things with which we are confronted in Bombay in manufacturing industry.

I am given to understand that owing to Eastern, local, and European competition there is at the present moment no profit in our local manufacturing enterprise, and that in consequence its prosecution would be completely hindered by anything added to the cost of

production. It is, however, at the same time no doubt true that a trade or business should perish rather than that its continuance should be attended with serious damage to the health of hundreds of thousands of human beings. There are surely upwards of a quarter of a million of persons including the families of operatives directly maintained by the manufactures of this Presidency. It behoves us therefore strictly to inquire into the facts of the case and see whether mill work is prejudicial to the health of the operatives. I happened to be a member of the Medical Committee appointed by Government in 1885 to report on this very point to the Mill Commission which was then sitting in Bombay. We went carefully into detail, making observations on the height, chest-measurement and weight at different ages of the mill-hands, and compared the results with similar observations made on persons in other local employments including the railway workshops where operations are carried on under the most favorable sanitary circumstances as regards ventilation; and the outcome of our labours was embodied in a report which is doubtless still available for inspection. We found that in bodily condition the mill hands did not by any means compare unfavourably with that of persons of the same class engaged in other employment. Indeed we were struck with the fact that in cheerfulness of aspect and in general physique they had rather the advantage. I am glad to find that few nefarious small factories combining flour mill and wool-cleaning with which we then had to deal, have disappeared. In my recent inspection of upwards of 80 factories in this district, more than 60 of which are large cotton mills, each employing on an average over 700 hands, I have not found that the condition of the operatives described in the report of the Medical Committee, which sat 9 years ago, has altered for the worse; hence my reluctance to speak in anything like dogmatic terms as to the need for drastic hygienic improvements in the mills. It is quite true that to the unaided sense of a European there is strong evidence, in most, if not all, of the carding and spinning rooms, that the air is pervaded with more than a healthful amount of carbon dioxide, the product of respiration, and flavoured with aromatic emanations from the skin of the inmates. But we know that by practice a tolerance of unfavourable conditions is acquired; and it would seem to be the case with native work-people that not only has a tolerance of, but also a taste for, unsavoury surroundings been conferred upon them. It should be borne in mind that mills do not work, or only seldom, night as well as day, and are empty on an average one day in seven, and in this respect differ vastly from places of continuous occupation. What remains for us then to say, is that though the close atmosphere of a mill is not so far as valid means of judging can inform us, seriously if at all detrimental to the health of the operatives, yet, as in all reason a clean condition is more desirable than a foul, such feasible measures as tend to cleanse the air around the workers should be adopted. We are, from what I have already pointed out, forced to admit that ventilation by transverse perflation through open windows is incompatible with successful spinning or weaving, and so it becomes needless to discuss the number of square feet of open window requisite for each inmate. To effect the desired object easily and inexpensively I would recommend the piercing of the first and second floors with openings, square or circular, say two feet in diameter, one in the middle of each end of the room thus.  These openings should correspond to shafts of similar transverse dimension constructed either of deal or sheet iron on a wooden skeleton, and carried to and through the roof. This would put the atmosphere of the ground and first floor rooms in communication with the outer air vertically. For the top storey simple roof openings would suffice. I am opposed to the use of fans in connection with such shafts on the grounds that in domestic sanitary arrangements the use of anything like machinery has been found by experience to be undesirable. This simple expedient would in some measure serve the desired purpose by taking advantage of the law of gaseous diffusion—that law discovered by Professor Graham, a former Master of Her Majesty's Mint in England. He showed that a heavy gas placed below and in contact with a lighter gas would be found after the lapse of a short interval of time to have ascended, as it were, in defiance of the law of gravitation, displacing the lighter gas which then replaces the heavier gas at the bottom of the containing vessel. More correctly speaking some of the heavier gas takes the place of some of the lighter gas and *vice versa*; this shows the tendency in nature to aerial equilibrium. But though the law of gaseous diffusion or aerial equilibrium would thus play an

important part in sweetening the atmosphere of mill rooms, it would still not be the main factor in effecting this much-to-be-desired object, especially in the day time; it would come most into play at night. In the day time we would thus have a potent ventilating agency in the difference of temperature which exist between the air within the mill and that under the direct influence of the sun outside. The latter being in India, at all events in Bombay, almost invariably by far the highest in temperature (to the extent of 50° Fahrenheit at noon), would exercise an aspirating influence on the stagnant but less warm mill-room air with which the ventilating shafts had put in it in connection. The individual rooms being thus fed with fresh air by divided inlet openings, such as Mr. Shore has devised, and relieved of its foul air by the vertical shafts, would doubtless keep the atmosphere surrounding the work people sufficiently pure for respiration. This, so to speak, automatic arrangement would work more smoothly and less objectionably than anything that could be provided to serve the same end, on a basis of so many square feet of wall opening for each working inmate of a mill.

The great object to be attained in ventilation is the removal of vitiated air; that accomplished, the ingress of fresh air in houses constructed like an Indian cotton mill could hardly be prevented. This ingress, however, is ingeniously provided for by Mr. Shore's wall openings from which, moreover, by the plan of dividing the open space by venetians, all danger of interference with the process of manufacture has been obviated. I need hardly say that of course the entrance of rain into the interior of a mill by the ventilating shaft can easily be prevented by a cowl or other such means.

As this proposal, combining Mr. Shore's plan with my own, is inexpensive and easy of accomplishment, I would respectfully suggest that it be carried at least into experimental effect in the mill near Worli now in process of erection.

I have invariably written in answer to the question whether dust is generated in a manner dangerous to health, as the measures in vogue in the factories have regard to all reasonable precaution calculated to mitigate the evil.

It will be observed that in answer to the question as to the state of the drains, my remarks are tantamount to saying that there are none. In the great majority of cases there are privies with cesspools emptied nightly. These are situated in the most remote corner of the mill premises, and so long as there is ample free space around, and no water drawn from wells in the neighbourhood, this is fairly unexceptionable sanitation. Better still is the plan of privy to be found in a few of the mills, and in the Byculla Iron Foundry, an iron structure supported on pillars, with a trough sloping gently to a receiver which empties directly over and into the municipal conservancy cart. Some of the privies emitted a foul smell indicating insufficient use of disinfectants, but this state of things is susceptible happily of easy and speedy remedy.

I have now only to thank yourself and Mr. Enthoven, Chief Inspector of Factories, for that kindly courtesy and help which have so greatly facilitated my work of inspection. To Mr. Shore also my acknowledgments are due for useful assistance cheerfully rendered. And I must not conclude this report without testifying to the civility with which I was received at all places visited by me.

I have the honour to be,

Sir,

Your most obedient Servant,

GEORGE WATERS, Surgeon-Lieut.-Col.,

Joint Inspector of Factories.

NOTE.—Since writing the foregoing report on mill ventilation, I have come to the conclusion that the verysimple plan I then recommended can be still further simplified. I now think that the vertical ventilating shafts need not be continued from floor to floor, but merely to a height of six feet in each story. This will obviate the necessity for making more than two openings in each floor and in the roof. It is in the nature of heavy respired air to ascend, as I have already explained; and even were this not the case, it would be drawn upwards by the aspirating influence of a difference of 50° F., the extent to which the outer air at noon in Bombay is hotter than the temperature of the air in the shade.

No. $\frac{F.I.}{29}$ of 1894.

From

A. SHORE, Esq.,

Inspector of Factories, Presidency,

Bombay.

To

The CHIEF INSPECTOR of FACTORIES,

Bombay.

Bombay Custom House, *6th June* 1894.

Sir,

With reference to the question of ventilation of factories in the Bombay Presidency, I have the honour to report that I have read the papers on the question, and from my experience of factories in general, I am of opinion that the amount of opening for each worker in different parts of a cotton spinning factory should not be a fixed dimension, but vary according to the different processes of the cotton industry. For instance, in the blow-room of a large cotton spinning mill the ten square feet would not be too much, owing to the great quantity of dust and fluff thrown out in process of cleaning and lapping the cotton. In the card-room where there are also the drawing, slubbing, intermediate and roving frames at work and a large number of workers, the benefit of good ventilation is necessary especially over the card machines which throw off a large quantity of fine dust, particularly in the old style of carding.

In the spinning rooms there are a large number of work people including children, and as a rule this room has plenty of windows, but unfortunately they are under the control of the work-people, and they of themselves will keep these windows shut. In this spinning room it is not the fine dust or fluff that has to be got rid of, but the vitiated foul hot air owing to the great number of workers, and also the heat thrown off from the high-speed machinery, and in some seasons of the year, the heat from the steam pipes. In the weaving shed or room the number of workers is great, and generally adult males. In this room good and free ventilation is very necessary. In the sizing room the openings are required through the roof and over the sizing cylinder to carry off the heated air and waste-steam from the sizing cylinder. This room is not as a rule a crowded one but very hot even in the cold season unless it is well ventilated.

The reeling room, which is often a part of spinning room on the same floor, requires free ventilation. As a rule, only women work as reelers, but their number is very great. In some mills the reelers are put to work on a gallery over the spinning room and close to the roof, consequently they have to breathe the vitiated (carbon dioxide) air which has ascended from the spinning-floor below them. *This must be very unhealthy.* In the other departments of the mill, such as the bundling, baling, folding and winding, where there are only few workers, half the area of openings would suffice, provided that amount was always open.

I must now go to the root of the bad ventilation in the cotton mills and that is the workmen themselves, especially in the card and spinning rooms. The workmen will keep the windows shut and the reason for this is the climate and the fixed bad habits of the people themselves.

From about November to March the north and north-east winds are blowing in Bombay. This wind is very dry and cold, both of which are injurious to cotton spinning. During April and May the days are sultry and hot with occasional westerly winds in the afternoon. During the calm sultry days I find the windows are invariably opened. From June to October the rains are on with south-west and westerly winds loaded with moisture, which is injurious to spinning, but not to weaving and reeling. From this it will be seen that the Indian climate is

not as suitable for cotton spinning and weaving as England is. From my experience of the Indian spinning mill industry, I do not think that fan ventilation would be an improvement unless used with humidifiers, but on the contrary a drawback, the climate being against it, as also the weakly constitution of the mill operatives. What is wanted is a gentle change of the vitiated air of the room where the people work, and that, I think, can be best accomplished by the fixed venetian blinds fitted in the wall on every side of the building possible, and between the present large windows that are fitted with panes of glass. I attach drawing showing the fixed venetians fitted between the windows. Sheet No. 1 shows two sorts of windows as used in the cotton factory buildings. These windows are marked AI and AII. Between these windows are shown the venetian fixed blinds AI and AII. On the left side of sheet No. I is shown the cross section of the venetian blind. From the section it will be seen that the lay of the bottom blinds is upwards and that of the top blinds downwards. The arrow shows the direction of air into the mill and out again.

Sheet No. 2 shows windows AII converted to venetian blind by removing the glass frame and inserting the venetian. I think the drawings are plain, and speak for themselves. There are other mechanically perfect ways of ventilating a factory by fans and blowers, but with them must go hand in hand the humidifiers and hydrometers to show the accuracy of both. I doubt very much if one per cent. of the millowners would go to the great expense of putting up and maintaining such appliances and again, if put up, would the native operative attend to its working, so that it would not be a loss in production, and which would certainly be the case, if not thoroughly understood and properly worked to suit the varying temperature of a day and different seasons of the year. But this is a matter which a millowner can best judge, it being to his interest that he gets the most from the raw cotton and the machinery.

In conclusion, I would beg to add now that the Presidency Surgeons in the City of Bombay and the Civil Surgeons in the districts have been appointed Joint Factory Inspectors under the Act, that they be asked to analyse the air in the several cotton mills and at different hours in any one day, and at different seasons of the year. These analyses would be a great help and guide on the ventilation question.

I have the honor to be,
Sir,
Your most obedient Servant,
ALFRED SHORE, M.I.M.E., London,
Presidency Inspector of Factories.

Memorandum on Rule 5 of the Rules under the Indian Factories Act (Ventilation).

This question is a specially difficult one for a layman to discuss, because the ventilation of factories under Indian conditions has never been thoroughly studied by any body of experts in this country. The present Bombay rule was taken bodily from the rules in force in the Central Provinces under the orders of the Government of India. The original Bombay rule left the matter entirely to the judgment of the Inspector.

2. The portion of the rule against which the Millowners' Association chiefly protest is the requirement of 10 square feet of lateral ventilating opening for each worker. The figures supplied by the Association show that while in those departments of the mills in which very few hands are employed, such as the engine-room, blow-room, &c., the standard of 10 square feet for the lateral opening is generally exceeded, the more crowded rooms where carding, spinning and reeling go on, hardly ever approach the standard, and in many cases the lateral opening per head is one square foot or less.

3. In dealing with the figures supplied by the Association it is necessary to remember that the greater part of the window and door space is habitually kept closed, and that only so much as is constantly kept open can be considered in calculating the ventilating area. But even this is a fluctuating amount, as the openings are practically always under the control of the work-people who open or close them as they think proper. Under existing circumstances it is in fact impossible to enforce the rule by inspections which are necessarily few in comparison with the number of days on which the mills are at work.

4. But the chief defect in the rule, as it stands, lies in the fact that it has to be rigidly applied to rooms where the work is carried on under very various conditions. Some processes vitiate the air very much more quickly than others and therefore require much larger lateral openings for ventilation than processes in which less dust, &c., is thrown off. A rule which is based on the requirements of the former class of processes would undoubtedly bear hardly on the millowner if it is enforced in the case of the latter class also. A rigid rule is in fact inapplicable to all classes of factories alike.

5. This being admitted, it might be argued that it would be better to leave every case to be decided on its merits by the Inspector. But in the absence of any scientific authority to guide the Inspector, it will be impossible for him to avoid friction with the millowner or to deal with absolute fairness with all cases that arise. In all probability the absolute want of materials for forming an opinion will compel the Inspector to proceed by rule of thumb of the very roughest kind, and his justifiable anxiety to avoid needlessly hampering the mills, will lead to undesirable laxity.

6. It should, I think, be possible for a committee of sanitary experts to make a thorough study of the subject and to lay down a minimum standard of ventilation for each of the more important processes of at least the cotton industry. This standard once established, the Inspector would have no difficulty in enforcing it, while the builders of new mills would take care to conform to it.

7. Even, however, if this were done, the difficulty in the way of ensuring that the proper area is kept open would still remain. The Inspector would be compelled to demand that the ventilating openings should no longer be under the control of the work-people. The millowner would doubtless reply that without the means of regulating the inflow of air he could not keep his rooms at the proper temperature for his work. The remedy for this would be the introduction of ventilating fans instead of reliance on the natural currents of air through lateral openings. If such fans were used the rooms could be kept at the required temperature of 85° Fahr. or thereabouts, and at the same time would be properly ventilated.

8. Millowners would doubtless object to this on the score of expense, but if the ventilation standard were laid down by a scientific committee, they would not be able, as they now are, to question the Inspector's judgment on the subject. In the present utter want of scientific knowledge on the subject, it would not, I think, be wise for the Inspector to insist on fan-ventilation, or to press for the strict observance of the existing rule.

A. M. T. JACKSON,
Chief Inspector.

23rd April 1894.

I regret the long delay in dealing with this very difficult subject. It has been due partly to pressure of other work and partly, as the Collector is aware, to illness.

No. $\frac{F.L}{61}$ OF 1894.

BOMBAY, *30th July* 1894.

To

THE CHIEF SECRETARY TO GOVERNMENT,
General Department, Bombay.

SIR,

In forwarding the accompanying report from the Chief Inspector of Factories giving cover to the first report of the Joint Inspector, Surgeon-Lieut.-Colonel Waters, I would express my agreement with Mr. Enthoven's suggestion.

2. The proposals made by the Joint Inspector seem to me practical and suitable and to be liable to secure a supply of ventilation at a minimum amount of cost and inconvenience to the millowner. I would therefore suggest that the proposals should be referred to the Millowners' Association and, if they are willing, that an experiment should be tried in certain factories.

3. It is true that the proposals are not in agreement with the arrangement suggested by the Government of India. But I do not understand that the details adopted by the Government of India from the Committee's Report were accepted more than provisionally. Not only differences in climate but differences in the processes performed in different parts of a factory make latitude of detail necessary.

4. Dr. Waters' report seems to me one of unusual value. He discusses the subject in a moderate and practical manner and makes suggestions which are simple and feasible. It would, I venture to think, be advisable to have the report printed and copies circulated to the Millowners' Association and to the Collectors.

I have, &c.,
J. M. CAMPBELL,
Collector of Land Revenue, Customs, Salt and Opium.

No. 3019 OF 1894.

GENERAL DEPARTMENT :
BOMBAY CASTLE, *13th August* 1894.

Forwarded to the Sanitary Board for favour of their remarks.

W. L. HARVEY,
Under-Secretary to Government.

No. 19 OF 1894.

From

THE SANITARY BOARD,
Bombay Presidency;

To

THE CHIEF SECRETARY TO GOVERNMENT,
General Department,
Bombay.

SANITARY BOARD'S OFFICE :
POONA, *6th September* 1894.

SIR,

We have the honour to return your No. 3019 of 13th ultimo and accompaniments, and to report as follows :—

2. It would probably be simpler and cheaper to adopt the ventilating system approved of for hospitals by fitting the tops of doors and windows with a frame falling inwards on to a

framework with wire gauze at the sides as per attached tracing. This throws the entering air upwards and effectually prevents all draughts near the floor level.

3. For the removal of the vitiated air and of the debris floating about in the rooms, we do not consider that ventilating shafts alone would answer; and some form of suction will be absolutely necessary. This can be provided in some cases by carrying the ventilating pipes into the chimney shaft as is done in modern naval vessels. The furnaces must always be lit when the rooms are being used, and the chimney shaft will induce the necessary suction through the ventilating pipes. In rooms that are too far from the chimney shaft or where the above is not feasible for any reason, fans can be put in the ventilating shafts and driven by belting from the main driving shaft of each room at little trouble or expense. The objection to such machinery for the small rooms of private houses does not apply to the large crowded rooms of mills.

4. With proper ingress and egress arrangements, as stated above, we see no reason why the air of the most crowded rooms should not be kept fairly pure and free from floating debris. The door and window ventilators should, of course, be solely under the control of some responsible person.

We have the honour to be,
Sir,
Your most obedient Servants,
C. W. MACRURY,
Brigade-Surgeon-Lieut.-Colonel,
Sanitary Commissioner.

J. C. POTTINGER, A. M. I. C. E.,
Sanitary Engineer and Member
of the Sanitary Board.

MILLOWNERS' ASSOCIATION,
BOMBAY, *9th May* 1895.

THE COLLECTOR OF LAND REVENUE, CUSTOMS AND OPIUM,
Bombay.

SIR,

I have laid before the Committee of the Millowners' Association your letter No. $\frac{\text{FI}}{78}$ of the 5th ultimo, with its accompaniments, and after a very careful consideration of all the documents my Committee have come to the conclusion that the mills in Bombay, as a whole, fairly fulfil—as they at present stand—all the requirements of good ventilation. As the matter, however, is, to a large extent, a technical one, they have obtained a report from Mr. C. N. Wadia, of the Maneckjee Petit Manufacturing Company, Limited, who has given the subject special attention and may be regarded as an expert in the matter. A copy of this report I am accordingly directed to submit herewith.

I have the honour to be,
Sir,
Your most obedient Servant,
JOHN MARSHALL,
Secretary.

MEMORANDUM BY MR. C. N. WADIA OF THE MANECKJEE PETIT MANUFACTURING COMPANY, LIMITED, ON THE PROPOSED MEANS OF FACTORY VENTILATION.

On a careful perusal of the reports of the Chief Inspector of Factories, and also the Joint Medical Inspector, on the subject of ventilation of factories, it appears to be unanimously conceded that the lateral opening of 10 square feet per person required by rule 5 of the Factory Act is both excessive and unnecessary.

In the face of such a conclusion, it is an open question whether the Bombay mills are or are not ventilated consistent with the hygienic and sanitary requirements for the health of the work-people, and whether a case has been made out for interference with present conditions.

It is a well-known maxim among architects that the ventilating opening required for a certain room varies inversely as its cubical contents, provided the atmosphere in question is allowed to be regularly renewed. It is quite conceivable, therefore, that if a room had very great cubical capacity and very few persons breathing in it, it would require practically little or no ventilation. In the event of the number of persons being much increased there would arise a necessity of renewing the atmosphere of the room; and if the number be very large continuous ventilation becomes necessary. Therefore, the following formulæ may be and, as taken in England, is a standard on which the ventilation of all large buildings is designed:—

$$\left.\begin{array}{l}\text{Ventilating opening per head to the}\\ \text{atmosphere in square feet.}\end{array}\right\} = \frac{\text{CONSTANT}}{\text{Cubical contents in cubic feet per head.}}$$

The *maximum constant* in every large buildings, such as the most recent theatres in Europe, &c., averages about 250; but in the bulk of the most recent English mills it does not exceed 100, and is very often much less, notwithstanding the fact that gas in open jets is used for nearly the whole day in winter, and few of the mills are over 12 feet from floor to ceiling.

The conditions, however, under which the mills in India work and taking into consideration its mild and bland atmosphere, it may be assumed that the constant is required to be increased to 300, or three times that considered necessary in the most recent English mills.

In the bulk of the Bombay mills the average lateral opening allowed per head in the carding and spinning is in excess of 2·5 square feet, whilst the opening required by the above rule only amounts to $\frac{3}{4}$ of a square foot per head (taking the minimum cubical contents of the room equal 500 cubic feet per head). Thus it would be seen that a very large margin is allowed for the work-people to shut their windows under existing circumstances and yet obtain excellent ventilation by the sashes provided, even if only a small fraction of the number of sashes remain open.

For an analogy we might refer to the Board of Trade Rules for Ventilation of Crew's Quarters in Vessels and Ships sailing under their regulations. It would be evident that nothing more should be required from a millowner than that insisted on by the Board of Trade for the comfort of the seamen, who spend practically their entire lives on board their ships.

In England, too, third class compartments on the railways do not possess a greater lateral opening than 6 square feet for 10 persons. This is the maximum; but very often when the sashes are shut, or nearly so, this opening is reduced to a small fraction, probably not more than 2 square feet, or $\frac{1}{5}$ of a square foot per person. It must also be remembered in conjunction with this that the cubical contents of a third class compartment is very small (about 500 cubic feet only) compared to the cubical contents of a room in an ordinary cotton mill, having in view the number of persons breathing. It must be obvious, therefore, that 6 square feet of opening are considered ample, and which, by the rule previously given, only allows, as a maximum, a constant of 50 against the proposed 300 for the Bombay mills.

Another comparison might be instituted on the lines of ventilating opening allowed on board the passenger steamers. The usual port area for a cabin on such steamers as ply between Bombay and Europe is about $\frac{1}{2}$ square foot to 1 square foot, and usually 2 to 4 persons occupy a cabin.

As a concrete example, take a cabin of 10 feet long, 8 feet high and 6 feet wide for 2 persons, and the ventilating area 2 port holes 9″ in diameter.

Total ventilation area $\frac{3}{8}$ square foot or $\frac{3}{16}$ square foot for one person and by the rule previously given we have :—

$$\frac{3}{8} = \frac{\text{CONSTANT}}{8 \times 6 \times 10} \qquad \text{or CONSTANT} = 120 \text{ against the } 300 \text{ standard proposed.}$$

Of course, a certain amount of ventilation takes place through the door, but still against this must be placed the small cubical contents per head of each cabin.

It will be obvious from the above that neither shipbuilders nor shipowners are required to allow more than $\frac{1}{2}$ square foot on the outside per person. Then where is the necessity of allowing any more ventilation area in a mill which stands idle for 12 hours out of 24 and has infinitely greater cubical contents, and has its inner atmosphere renewed every 12 hours? From a consideration of the facts above narrated, it will be obvious that the ventilation openings at present existing in Bombay mills are more than ample to meet ordinary requirements ; and as a rough guide to the Factory Inspector the formula previously given with a constant of 300 would form a certain means of checking whether the ventilation is or is not sufficient.

But assuming that a case has been made out for better ventilation and the expediency of altering present conditions, any proposal that may be insisted on should comply with the following requirements :—

(1) The proposal should in no way endanger the stability of the building. This is all important.

(2) It should in no way interfere with the insurance regulations in force.

(3) It should interfere as little as possible with the work of the mills whilst being applied.

Virtually, three proposals have been made :—

(1) Proposal made by Dr. Waters.

(2) Do. do. Mr. Shore, Joint Inspector.

(3) Do. do. the Sanitary Board.

With regard to Dr. Waters' proposal, I may say that this is the simplest and most feasible of all proposals. It has been tried at the Bomonjee Petit Mills before under almost identical circumstances, with some modifications ; but it requires a great difference of temperature between the outer air and that of the room which it has to ventilate to act at all. Practically, with a vertical height of 30 feet, it was found that no current of air was generated even in a sizing room which is notoriously the hottest room in the mill. Probably Dr. Waters had in mind the big circular fan ventilator used on board the ship to ventilate stockholds and the engine-room. The movement of a vessel causes a current of air to rush through, and this causes a draught. When the vessel is standing still, there is perceptibly not very much air travelling down the pipes.

It has also a further great objection. The insurance companies will not allow holes to be pierced between floors which they term in insurance parlance "communication ;" and if a fire takes place, the ventilators would act as so many chimneys, and would tend to the inevitable destruction of the building in a very short time.

Mr. Shore's proposal, apart from the fact that it has some minor objections, is utterly impracticable, as it entirely endangers the stability of the building. It will be obvious, on consideration, that no wall could possibly stand its own weight if such large openings are to be cut through the main pilasters. It, therefore, need not be discussed further.

Sanitary Board's proposal.—This may be practicable on board the ships where the distances from the funnel are very small compared to the distances in a mill; and, further, the chimneys of ordinary mills are either made of bricks or ashlar, and it would be impossible to make communications with them without endangering their stability, for which reasons the proposal is entirely impracticable in mills. Even if such communications could be made, it should be remembered that cotton is one of the most inflammable materials spun, and fires, on account of spontaneous combustion, are frequent; hence such communications would, without doubt, create immense draught, and, would within a very small space of time, spread the fire beyond the possibility of being extinguished.

Having now fully set forth the inadvisability of interference with the present factory ventilation, and having discussed the various proposals offered by the Factory Inspector, it only remains to be added that if Government, in spite of all the reasons already set forth, insist on some further means of ventilation, the directions in which this should be are clearly set forth in the tracing attached hereunto. The plan proposed is applicable to all kinds of windows; and the approximate cost will be from Rs. 10 to 12; and it will not also interfere with the working of the different departments of the mill, and can be easily and quickly applied, if required.

C. N. WADIA.

No. $\frac{\text{F. I.}}{115}$ OF 1895.

From

THE COLLECTOR OF LAND REVENUE, CUSTOMS AND OPIUM,

Bombay.

To

THE SECRETARY,

BOMBAY MILLOWNERS' ASSOCIATION.

TOWN CUSTOM HOUSE,
16*th May* 1895.

SIR,

I have the honour to acknowledge the receipt of your letter, dated May 9th, in reply to my No. $\frac{\text{F. I.}}{78}$, dated the 5th ultimo, on the subject of ventilation in the Bombay Factories, and to state that I am quite unable to agree with the opinion of your Committee, that the mills in Bombay, as a whole, fairly fulfil as they at present stand, all the requirements of good ventilation. I would venture to invite the attention of your Committee to the provisions of Rule 5 of the rules under the Factory Act on this subject. This rule prescribes that "every factory shall be ventilated to the satisfaction of the Inspector." The question whether a factory is sufficiently ventilated or not is thus left to be decided by the Inspectors under the Act. But the Chief Inspector of Factories, Bombay, and the Joint Medical Inspector in charge of the majority of the mills are of the opinion that the ventilation of the mills, as they at present stand, is not satisfactory, though they are prepared to admit that by the adoption of some small structural alterations, it may be rendered sufficient. Mr. Shore, the Presidency Factory Inspector, who has had a large experience of the conditions of factory labour in

cotton mills holds a similar opinion. All these officers have based their decisions on the results of observation, having first carefully visited all the mills in their respective charges and ascertained the state of the atmosphere in the different parts of the building during working hours. Under these circumstances it would be open to the Chief Inspector of Bombay to institute prosecutions against many of the Bombay mills for an offence under Section 15 (1) of the Factory Act, and to enforce by this means the adoption of the scale of ventilation laid down in Rule 5 of the rules under the Act. If out of consideration for the interests of millowners, it has been suggested to Government that this scale of ventilation by lateral openings should not for the present be enforced, and this suggestion has been accepted by Government as reasonable; it has in no sense been admitted that the ventilation is in general satisfactory and calls for no interference. By submitting to Government the papers which are now before your Committee, it was my intention to obtain sanction for an experiment with certain schemes of ventilation which appeared to me to be less elaborate and less costly than the enforcement of a scale of 10 feet lateral openings, while at the same time, they appeared likely to effect the necessary improvement in the atmospheric conditions of portions of the Bombay mills. Your refusal to experiment with either of these schemes or other similar schemes approved of by me would result merely in the question of ventilation being replaced in its original position, that is to say, the Inspector's decision that the ventilation of the mills is unsatisfactory would leave no option in the matter of enforcing the scale prescribed by law.

2. In submitting the conclusion of your Committee on the subject of ventilation, you do not appear to have offered an explanation of the grounds on which that opinion is based. If, as may perhaps be the intention, I am to infer that the decision is based on the memorandum drafted by Mr. C. N. Wadia, and enclosed in the reply, I would invite the attention of your Committee to the following criticism of Mr. Wadia's remarks which may possibly lead them to re-consider the matter. At the same time it may be observed that the best practical method of forming a judgment on the ventilation of any particular buildings is by the evidence of the senses, and I am inclined to believe that if your Committee were to visit the spinning rooms and mule rooms of many of the Bombay mills, about 4 P.M. in the afternoon, they would have considerable hesitation in adhering to their decision that these places "fulfil all the requirements of good ventilation."

3. A perusal of Mr. Wadia's remarks tends to show that in his opinion a factory may be considered sufficiently ventilated if the number of square feet of ventilating opening per head multiplied by the number of cubic feet of the cubical contents per head is equal to a certain figure called a 'constant.' Two questions are involved in a theory of this nature. It has first to be decided how the constant is to be arrived at, this being necessary in order to ascertain what area of ventilating opening per head this formula requires in the case under discussion. Secondly, there is the broader question whether such a system of reckoning by formulæ affords a satisfactory test of the ventilating capacity of a factory at all.

4. Mr. Wadia disposes of the first point by taking his constant at 300. He alleges the following reasons for fixing on this figure :—

(1) The average constant in large buildings such as theatres in Europe is 250 ;

(2) the constant in most English mills does not exceed 100 though gas is commonly used in them at certain seasons throughout the day ;

(3) the constant in the case of a railway carriage and a ship's cabin is ordinarily 50 and 120 (180 ?) only.

Now with reference to (1) and (3) I may say that the comparisons appear to me of most questionable value. To endeavour to decide the area of ventilating opening required in an Indian cotton mill where the principal rooms are crowded with machinery working at a great speed and throwing off cotton pluff and light-dust—where the work-people spend the

whole of the day—and where the atmosphere is heated by the tropical sun outside to endeavour to decide the ventilating openings required in this case by a comparison with that provided in a building occupied at most for a few hours in the cool of a European evening and totally destitute of machinery of any kind, appears to me to be scarcely reasonable. The 'constant' for the theatres is said to be 250, and it is thereupon assumed that a 'constant' of 300 will be sufficient for the Indian mills. This hardly allows a fair margin for the difference in conditions indicated above.

5. The case of a railway carriage and a ship's cabin are still less a test for the requirements of a factory. Both are moving objects when in use and are thus ventilated by a system of forced draught which places the question in their case on an entirely different footing. I do not consider that the 'constants' in these cases can afford any guide in the present case.

6. There remains the constant of the English factories. It is said to be 100 or less. Admitting the fact, I am inclined to believe that this indicates that in most English factories good ventilation is secured mainly by mechanical contrivances for renewing the atmosphere. The 'constant' might be low, *i.e.*, the lateral openings might be of small dimensions, if the air in the building was constantly renewed. It was mainly with a view to sacrifice to some extent ventilation by lateral openings in favour of ventilation by a combined system of ventilating openings to admit the air and others, aided if necessary by mechanical appliances, to withdraw the atmosphere, that the two schemes under consideration have been drawn up.

7. It may be remarked that the reference to gas jets made above does not appear to affect the case to any great extent. Gas jets are ordinarily included in calculations in the proportion of 3 to one workman.

8. Even if Mr. Wadia's 'constant' of 300 is adequate, a point which I venture to think is open to considerable question, always remembering that it contemplates ventilation by openings to the atmosphere only, the result of adopting this figure does not advance the question materially. If the 'constant' be 300 and the average cubic contents per head 500 (from statistics supplied I find that this average is as a rule largely exceeded in the Bombay mills) the result is that $\frac{3}{5}$th square feet should be provided in the shape of ventilating openings per head. Mr. Wadia assumes this to exist. I regret that I cannot find anything in the reports of the Inspectors to justify this assumption. That such provision would exist if the factory windows were kept regularly open is probably true. But the difficulty has mainly arisen from the fact that the windows are constantly kept closed; and there appears to me no good grounds for assuming that a sufficient number remain open to afford an average of $\frac{3}{5}$th square foot per head when it is remembered that the total window area remaining open is constantly found to be *nil*.

9. But leaving these criticisms of the details of Mr. Wadia's calculations, I would offer my opinion that the evidence of officers acquainted with the conditions of the interior of the mills must be preferred to any conclusion arrived at on the basis of calculations by 'constants' arbitarily selected. I may moreover instance in support of the opinions recorded by these officers the views of the writer of a paper on ventilation in Indian Factories which appeared in the Directory of Indian Manufactories for 1895. The writer, whom I take to be Mr. Wallace, a gentleman who has devoted much time to the study of these matters, remarks in the course of a long article on the subject that "cubic space alone is no measure of the sanitary state of a factory," and proceeds to add that ventilating openings cannot be relied upon to afford a continuous supply of fresh air. He decides that the foul air must be removed by some mechanical means if the state of the atmosphere is to remain pure.

10. This is actually what has been suggested in the two schemes for experiment. A small permanent opening is to be provided for the ingress of air by means of wooden venetians fixed in the windows. The air is then to be removed through shafts either automatically or by means of fans.

11. The criticisms that have been advanced in the same document against the schemes which have been brought to the notice of your Committee would seem to have been written under a misconception of the precise nature of the proposals made by me in my letter No. $\frac{F.I.}{61}$, dated 30th July 1894. There are not three schemes but two. These are—

(1) Proposal made by Surgeon-Lieut.-Colonel G. Waters.

(2) Proposal made by the Sanitary Board.

The third scheme described as Mr. Shore's is a portion of Dr. Waters' proposal which has been modified since it was first described on paper by the concession that the venetians may be inserted in the windows at any height considered desirable in order not to interfere with the spinning process (*vide* paragraph 5 of my letter No. $\frac{F.I.}{78}$, dated 5th April last). With this alteration the openings are proposed for construction in conjunction with Dr. Waters' shafts. They are not therefore open to objection on the ground that their construction will endanger the stability of the buildings.

12. Secondly, the automatic shafts are said to have been tried and found to create no draught. No details have been given by Mr. Wadia of the circumstances under which the trial was made, and it is therefore difficult to decide how far such a statement warrants the conclusion that the shafts cannot be automatic. But the point is not of great importance, as it is intended to try the shafts alone merely as an experiment. Should they prove unsatisfactory, a forced draught can be created by the addition of machine fans.

13. Finally, the difficulty of communications is one for the millowners to settle with the Insurance Companies, and it seems impossible to conclude that they will refuse to arrange for reasonable ventilating facilities. But if such 'communications' are not allowed by the companies it is difficult to understand how the blow room, which is the most likely place for the occurrence of fires, is usually connected with the mixing room above by floor openings through which cotton is supplied to the machines below.

14. In reference to the objection to the scheme of the Sanitary Board, it must be observed that the Board do not propose to ventilate through the chimney, but through the chimney shaft close to the fires. This could not affect the stability of the chimney, and the conclusion, that the scheme is on that ground "entirely impracticable," seems to be hardly warranted by the facts. Moreover an alternative to ventilation through the chimney shaft has been provided by the Board in the shape of ventilation by shafts with machine fans. Their proposals have not therefore been disposed of by objecting to the communications with the chimney shaft.

15. In inviting the attention of your Committee to these considerations, I have the honour to state that the discussion on paper of various theories and formulas for ventilation does not appear to me desirable, nor does it seem to me likely to lead to a settlement at any early date of the difficulty which has now to be met. It has been agreed by those who have been empowered under the Rules with right to come to a decision in the matter and to enforce the same on owners of factories that the Bombay mills are not sufficiently ventilated, and that some structural improvements are in the majority of cases necessary. An experiment with the proposals made to your Committee appears to me to offer a more satisfactory chance of deciding what shape these improvements shall ultimately take. Neither the insertion in the windows of wooden venetians nor the construction of ventilating shafts with or without fans appear to me to entail any great expenditure while they would afford more assistance in the disposal of this question than a volume of carefully written reports. I have therefore the honour to again press upon the members of your Committee the desirability of assisting this attempt at a solution of the question by testing measures which are designed as a compromise between the enforcement of the strict provisions of the Rules and the continuance of the unsatisfactory condition of the Bombay mills. I should regret the necessity of having to

refer the question again to Government without having first arrived at an agreement with your Association concerning the manner in which improvements to the factory ventilation are in future to be enforced.

I have the honour to be,
Sir,
Your most obedient Servant,
J. M. CAMPBELL,
Collector of Land Revenue, Customs and Opium.

MILLOWNERS' ASSOCIATION,
BOMBAY, *28th May* 1895.

THE COLLECTOR OF LAND REVENUE,
CUSTOMS AND OPIUM,
Bombay.

SIR,

Your letter No. $\frac{F.I.}{116}$ of the 16th instant has been laid before the Committee of this Association at a special meeting held this afternoon, and I am directed to say that in handing you the report drawn up by Mr. Wadia, which accompanied my letter of the 9th instant, my Committee intended that it should form more a contribution towards the discussion of the question of ventilation than a full reply to your previous letter.

2. Having very carefully considered your letter now under reply, I am to say that the Committee are of opinion that the entire question could be much better dealt with if you, in conjunction with Surgeon-Lieut.-Colonel Waters and the Chief Inspector of Factories, would be good enough to receive a deputation from this Association with the view of discussing the subject and, if possible, arriving at a satisfactory decision thereon. The matter is a wide one, admitting of considerable argument from both sides, and even in England it is apparent, from the recent reports of the discussion on the Factories Act, that considerable differences of opinion still prevail. Under the circumstances, to attain a satisfactory settlement by correspondence would be difficult, and my Committee think that their suggestion would be the readiest means of arriving at a conclusion likely to satisfy Government on the one side and the members of this Association on the other.

I have the honor to be,
Sir,
Your most obedient Servant,
JOHN MARSHALL,
Secretary.

No. $\frac{F.I.}{152}$ OF 1895.

FROM

THE COLLECTOR OF LAND REVENUE,
CUSTOMS AND OPIUM,
Bombay.

To

THE SECRETARY,
Millowners' Association, Bombay.

TOWN CUSTOM HOUSE, *8th June* 1895.

SIR,

In reply to yours of 28th ultimo, I have the honor to state that Mr. Enthoven, the late Chief Inspector, who is at present on leave, intends to make inquiries on the subject of factory ventilation in England. It would, in my opinion, be advisable to await his return before submitting a new ventilation rule to Government.

2. At the same time there are, no doubt, many points that could be cleared up by discussion without waiting for information as to English methods, and if your Committee share this view I shall be happy to meet their representatives on such day towards the end of this month as may be convenient to them. Dr. Waters informs me he cannot arrange to be present until the last week in June.

I have the honor to be,
Sir,
Your most obedient Servant,
A. M. T. JACKSON,
for Collector of Land Revenue, Customs and Opium.

MILLOWNERS' ASSOCIATION,
BOMBAY, 19*th June* 1895.

THE COLLECTOR OF LAND REVENUE,
CUSTOMS AND OPIUM,
Bombay.

SIR,

Having submitted to the Committee of the Association your letter No. $\frac{\text{P.I.}}{152}$, of the 8th instant, I am directed to say that they quite agree with the views expressed in the first paragraph as regards awaiting the return of Mr. Enthoven from England before submitting a new ventilation rule to Government. They are also at one with you as regards the remarks in your second paragraph with reference to the proposed meeting to discuss matters in connection with ventilation, and I am directed to suggest that either Wednesday, the 26th, or Thursday, the 27th instant, at noon, would be suitable days on which to fix the appointment; and I should be glad to know whether either of these days would suit you to receive the deputation from the Association.

I have the honor to be,
Sir,
Your most obedient Servant,
JOHN MARSHALL,
Secretary.

No. $\frac{\text{P.I.}}{156}$ OF 1895.

BOMBAY, CUSTOM HOUSE, 20*th June* 1895.

FROM
THE COLLECTOR OF LAND REVENUE,
CUSTOMS AND OPIUM,
Bombay.

To
THE SECRETARY TO THE
Millowners' Association,
Bombay.

SIR,

With reference to your letter, dated yesterday, I have the honor to inform you that I shall be pleased to meet the representatives of your Committee on Thursday, the 27th instant, at noon.

I have the honor to be,
Sir,
Your most obedient Servant,
A. M. T. JACKSON,
for Collector of Land Revenue, Customs and Opium.

MILLOWNERS' ASSOCIATION,

BOMBAY, 25*th June* 1895.

THE COLLECTOR OF LAND REVENUE,
CUSTOMS AND OPIUM,
Bombay.

SIR,

I am directed to acknowledge the receipt of your letter No. $\frac{F.\ I.}{166}$, of the 20th instant, and to say that the deputation referred to will wait on you at the Custom House on the day and hour mentioned.

I have the honor to be,
Sir,
Your most obedient Servant,
JOHN MARSHALL,
Secretary.

(CIRCULAR ADDRESSED TO MEMBERS OF THE ASSOCIATION.)

(*Ventilation of Cotton Mills in accordance with Section* 5 *of the Rules under the Factories Act.*)

In accordance with the resolution passed by the Committee of the Association on 28th May 1895, a deputation representing the Association, consisting of—

The Chairman,
Mr. D. E. Wacha,
,, C. N. Wadia, and
The Secretary,

waited upon the Collector of Customs, Mr. J. M. Campbell, C.S., C.I.E., with whom there were also present Surgeon-Lieut.-Colonel G. Waters, Mr. A. M. T. Jackson, Chief Inspector of Factories, and Mr. A. Shore, Inspector of Factories, on Thursday, 27th June 1895, at noon.

The proposed schemes for the ventilation of factories were discussed at some length, and as the outcome of the discussion it was mutually agreed between the representatives of the Association and the Collector that the Inspectors should jointly select a room—for choice the mule spinning room of a three or four storied mill—in which the experiment should be tried of inserting venetians instead of some of the panes of glass in the lower and upper parts of the mill windows in the manner proposed in Mr. Shore's report, with the view of testing its effect upon the atmosphere of the room.

JOHN MARSHALL,
Secretary.

No. 1. No. $\frac{F.\ I.}{259}$ OF 1895.

From

THE CHIEF INSPECTOR OF FACTORIES,

To

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
BOMBAY.

FACTORY DEPARTMENT,
BOMBAY, 7*th September* 1895.

SIR,

I understand that, during my absence from Bombay, a Committee of your Association were received by the Collector, Surgeon-Lieutenant-Colonel Waters and Mr. Jackson and

agreed, after some discussion, to try an experiment with a portion of one of the schemes of ventilation, of which particulars were forwarded to you under this office No. $\frac{F.I.}{78}$, dated April 5th last.

2. I have now the honour to suggest that your Association should arrange for the experiment to be made in the mule room or upstairs spinning room of any one of the following mills :—

1. Khatau Makanji.
2. Western India.
3. Kaiser-i-Hind.
4. Hindustan.
5. Jivraj Balu.
6. Alliance.

The venetians should be inserted in the windows so as to allow free communication with the atmosphere outside the mill, but not so as to interfere with the process of manufacture.

3. I should be glad to learn the name of the mill which you may select for the trial of this method of ventilation.

4. I have further the honour to inform you that, during my recent visit to England, I ascertained, in an interview with the Chief Inspector of Factories at the Home Office, that it is not the practice in England for the Factory Inspectors to suggest what means should be adopted in order to improve the ventilation in ill-ventilated factories. The Government Inspectors merely bring to the notice of millowners that some improvements are necessary. Millowners then place the matter in the hands of competent engineers who have various methods of providing for the removal of the exhausted and dust-laden atmosphere.

5. It appears to me that the procedure followed in England must be the most satisfactory from the millowners' point of view. To those entrusted with the duty of securing the maintenance of healthy atmospheric conditions in large and crowded factories, it is a matter of indifference how the foul air is removed and by what contrivance fresh air is introduced, as long as the resulting condition of the mill is satisfactory. On the other hand, there are considerations which may lead millowners to adopt different schemes according to the structural features of their mills, or the expenditure involved in affixing the necessary appliances.

6. In dealing with the question of ventilation, so far an attempt has been made by those responsible for the enforcement of the provisions of the Indian Factory Act to devise some simple method which will be both inexpensive and adaptable to the structural requirements of all the Bombay mills. The experiment, which your Committee have agreed to undertake, will afford important information of the value of a portion of one of the schemes explained in the correspondence above referred to, in that it will offer an opportunity for observing the result that the fixed venetians have on the atmosphere of the room in which they are to be constructed. Should the result be favourable, a general adoption of the improvement may naturally be looked for. But it may be well here to remark that the English system, which has already been explained, would seem to be, from many points of view, the most expedient, and that if neither the portion of Dr. Waters' scheme of ventilation with which experiments are now about to be made, nor any other of the proposals made from this office, are found by your Committee to be feasible or adequate, the Bombay millowners may reasonably be called upon to devise their own remedy according to the requirements of their respective mills, and in conformity with the practice which has so long been followed without protest in England.

I have the honour to be,
Sir,
Your most obedient servant,
R. E. ENTHOVEN,
Chief Inspector of Factories.

MILLOWNERS' ASSOCIATION,
BOMBAY, *2nd October* 1895.

THE CHIEF INSPECTOR OF FACTORIES,
BOMBAY.

SIR,

I am directed to acknowledge the receipt of your letter No. F.I.-259 of the 7th ultimo, on the subject of the ventilation of cotton mills in Bombay.

2. I have addressed the Agents of the six companies named by you, with the view of ascertaining in which mill the experiments you mention may be carried out, and on receipt of their replies my Committee will be glad to communicate with you again.

3. In the meantime, I am to thank you for your letter under acknowledgment.

I have the honour to be,
Sir,
Your most obedient servant,
C. J. MICHAEL,
for *Secretary*.

MILLOWNERS' ASSOCIATION,
BOMBAY, *2nd October* 1895.

THE AGENTS,
KHATAU MAKANJI, WESTERN INDIA, KAISER-I-HIND, HINDUSTAN, JIVRAJ BALU AND ALLIANCE SPINNING & WEAVING COMPANIES.

DEAR SIRS,

Ventilation of Cotton Mills in accordance with Section 5 of the Rules under the Factories Act.

Referring to my printed circular, dated 28th June last, on the above subject, a copy of which I attach, the Committee have received a letter from the Chief Inspector of Factories, in which he suggests that the experiments referred to should be made in the mule room or upstairs spinning room of any of the following mills :—

Khatau Makanji,
Western India,
Kaiser-i-Hind,
Hindustan,
Jivraj Balu,
Alliance,

adding that venetians should be inserted in the windows so as to allow free communication with the atmosphere outside the mill, but not so as to interfere with the process of manufacture. I am accordingly directed to inquire whether you would favour the Association by allowing the experiments to be made at your mill ; and if so, in which room they should be carried out : at the same time letting me know the size of the room.

Awaiting your early reply,

I am, dear Sirs,
Yours faithfully.
C. J. MICHAEL,
for *Secretary*.

THE KHATAU MAKANJI
SPINNING & WEAVING COMPANY, LIMITED,
BOMBAY, *4th October* 1895.

No. A-958.

To

THE SECRETARY
TO THE MILLOWNERS' ASSOCIATION,
BOMBAY.

DEAR SIR,

With reference to your letter of the 2nd instant, *re* ventilation of Cotton Mills in accordance with Section 5 of the Rules under the Factories Act, I have to inform you that we have no objection whatever to allow you to try your experiments at our mills, and to enable you to carry out the arrangements, we can place at your disposal our spinning-room on the second floor of our mill. Its dimensions are as under:—

218 feet long, 79 feet wide, 14¾ feet high.

It is understood that this Company will not be called upon to bear the cost of making the room fit for experiments.

I am, dear Sir,
Yours faithfully,
SHAMJI RANCHHORD,
Secretary.

MILLOWNERS' ASSOCIATION,
BOMBAY, *6th November* 1895.

THE CHIEF INSPECTOR OF FACTORIES,
BOMBAY.

Ventilation of Cotton Mills in accordance with Section 5 of the Rules under the Factories Act.

SIR,

With reference to your letter No. $\frac{F.I.}{259}$, of the 7th September 1895, and my reply of the 2nd ultimo, I have now the honour, by direction of the Committee of the Bombay Millowners' Association, to inform you that the Agents of the Khatau Makanjee Spinning and Weaving Company, Limited, have intimated that they are agreeable that the experiments mentioned by you should be carried out at their mill, and are prepared to place at your disposal, for the purpose, the spinning-room on the second floor of their mill, the dimensions of which are:—

218 feet long, 79 feet wide, 14¾ feet high.

I have the honor to be,
Sir,
Your most obedient Servant,
JOHN MARSHALL,
Secretary.

MILLOWNERS' ASSOCIATION,
BOMBAY, *6th November* 1896.

THE SECRETARY,
KHATAU MAKANJI S. & W. Co., LD.

DEAR SIR,

I am directed to acknowledge, with thanks, the receipt of your letter of the 4th ultimo, and, in accordance therewith, I have informed the Factory Inspector that you are prepared to allow the experiments referred to to be carried out at your mill; and I am to say that the expenses in this connection will be borne by the Association.

I am, dear Sir,
Yours faithfully,
JOHN MARSHALL,
Secretary.

No. $\frac{\text{F. I.}}{386}$ OF 1895.

To

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

FACTORY DEPARTMENT,
11th November 1895.

SIR,

I have the honour to acknowledge the receipt of your communication, dated the 6th instant, in which you intimate that the Khatau Makanji Mill will make an experiment with the scheme of ventilation by venetians referred to in this office No. $\frac{\text{F. I.}}{78}$ of April 5th last, and to state that the Joint Medical Inspector of the 3rd District and I will be ready to meet the Agents at the mill on Thursday, 14th instant, at 8 A.M., in order to explain how the alterations should be made, if this date and hour be convenient. The experiment cannot, of course, be undertaken at Government expense.

I have the honour to be,
Sir,
Your most obedient Servant,
R. E. ENTHOVEN,
Chief Inspector of Factories.

Appendix G.

Increase of Halalcore Tax on Mills.

MILLOWNERS' ASSOCIATION,
BOMBAY, 22*nd August* 1895.

P. C. H. SNOW, ESQ., I.C.S.,
ACTING MUNICIPAL COMMISSIONER FOR THE CITY OF BOMBAY.

Halalcore Tax on Cotton Mills.

SIR,

With reference to correspondence ending with my letter of the 7th instant, I am directed to say that at a special meeting of the Committee of the Bombay Millowners' Association, held on the 20th idem to consider the above question, it was decided to appoint a Sub-Committee consisting of—

The Hon'ble Mr. N. N. WADIA, C.I.E.,
Mr. JOHN R. GREAVES,
„ K. R. CAMA,
„ CURSONDAS VULLUBDAS,

to wait upon you with a view to coming to a final settlement with you in the matter. I am, accordingly, instructed to solicit the favour of your informing me whether you would be willing to meet a deputation consisting of the gentlemen named; and, if so, what day and hour would be most convenient for you to receive them in the Municipal Office, sufficient notice being given of the day fixed, so that I may make the necessary arrangements with the members of the Sub-Committee.

I have the honor, &c.,
C. J. MICHAEL,
for Secretary.

No. 14375 OF 1895-96.

FROM
P. C. H. SNOW, ESQ., I.C.S.,
ACTING MUNICIPAL COMMISSIONER FOR THE CITY OF BOMBAY,

To
THE SECRETARY,
MILLOWNERS' ASSOCIATION.

MUNICIPAL COMMISSIONER'S OFFICE,
BOMBAY, 11*th October* 1895.

SIR,

With reference to your letter of 22nd August last, I have the honor to request the favour of your informing me of any alternative proposals the Millowners' Association may have to make in regard to the procedure of fixing the halalcore charges, so that I may have an opportunity of considering them before fixing a date of meeting to consider the matter.

I have the honor to be,
Sir,
Your most obedient Servant,
P. C. H. SNOW,
Acting Municipal Commissioner for the City of Bombay.

MILLOWNERS' ASSOCIATION,
BOMBAY, 18*th November* 1895.

THE ACTING MUNICIPAL COMMISSIONER
FOR THE CITY OF BOMBAY.

SIR,

I have the honor to acknowledge receipt of your letters Nos. 14375 and 14987 of the 11th and 21st ultimo, respectively, and in accordance with the invitation therein expressed and of the suggestion made by you at the informal interview which you were good enough to accord, on the 29th ultimo, to one of their members for the purpose of discussing the subject, I am now directed to submit, for your consideration and approval, the basis of assessment for halalcore services rendered to the mills in Bombay, which the Committee of the Association consider would fully comply with the requirements of the law, and amply cover the charges incurred by the Municipality on the one hand, while it would ensure an equitable incidence of the cess on the different mills in proportion to the services actually rendered on the other.

2. My Committee contend, and possibly the careful consideration which you have bestowed on the subject will constrain you to admit, that neither the former mode of assessment nor the enhanced rates which it is now sought to enforce adequately fulfils these conditions. By the former while the aggregate amount collected bore a closer approximation to the sum which the Committee think the Municipality are by law entitled to exact, it was unequal in its apportionment, and did not fall fairly on the different mills in relation to the work done, whereas the new assessment now demanded, the Committee submit, is not only open to this objection, but is also in excess of the rate the Municipality are legally empowered to claim, and largely in excess of the charge levied on other properties liable to halalcore tax in the City.

3. A careful consideration of section 140 (*b*), in conjunction with section 172 of the Act, leads the Committee of the Association to the conclusion—and they are advised by Counsel to the same effect—that it is not competent for the Commissioner to fix a halalcore tax exceeding the maximum laid down in the Act—3 per cent. on rateable value—and though it does not lie with the owner of the premises to claim assessment under the special tax, but with the Commissioner to impose it when he thinks fit, he is not at liberty to exceed the maximum of 3 per cent. on the rateable value.

4. Having regard, therefore, to the various conditions with which the assessment ought to comply, namely—

(1) that it should fairly cover the charge incurred by the Municipality in performing the service,

(2) that it should be in accordance with the maximum laid down by the Act,

(3) that it should fall relatively on the respective mills in proportion to the service rendered,

my Committee are of opinion that the only just method of levying the tax to all concerned is to fix a charge per head on the hands employed at each mill, and that charge, they consider, should not exceed annas twelve per head of hands employed.

5. For the purpose of showing that this tax would amply cover all costs of the service incurred by the Municipality, I am directed to append a note drawn up by one of our members for the information of the Association, estimating the excreta at 1·125 per head in twelve hours—an estimate which is verified by the basket experiment made by a representative of the Health Department (Mr. J. Leask) and a representative of the Association (Mr. John Wallace, C.E.) on the 20th and 25th March 1895, when the mean of three selected mills was found to be

1·33 lbs. This statement shows that the cost for maintenance, interest, &c., is Rs. 698·44 per cart per annum ; that, though the cost of feed, &c., is taken for 365 days, as the bullocks and men have to be maintained whether their services are required or not, the service days are taken at 300 per annum in arriving at the cost which works out annas 3-1 per head per annum.

6. That the charge of annas twelve per head per annum would be more than equal to the maximum of 3 per cent. as laid down by the Act, is further apparent from the statement which I am also directed to append, showing how the amount of tax, if levied on the various mills, at 3 per cent. would stand in comparison. From this it is apparent that the rateable value of the mills in Bombay is Rs. 12,92,728, on which 3 per cent. is Rs. 38,781, while the estimated number of hands employed is 68,479, which, at annas twelve per head, would yield the Municipality Rs. 51,359. As against this return, the Committee would further desire to point out that the rateable value of the properties in the City is Rs. 2,64,00,000, which, after deducting 10 per cent., leaves a net assessable value of Rs. 2,38,00,000, on which the Municipality realises a halalcore charge of Rs. 6,32,100, or equal to only 2·65 per cent.

7. The Committee of the Association feel confident that a comparison of these figures will render it apparent that their proposed assessment of annas twelve per head of hands employed is a most liberal figure, as, when it is considered that the actual cost of the removal and transport of the excreta to the Municipality is only annas 3-1 per head, a sufficient margin is left, not only for the use of the Municipal drains and sewers, but a handsome surplus in addition.

8. For the purposes of assessment, I am directed to point out that the number of hands employed at each mill can be easily and certainly ascertained from the daily register which is kept under the Factories Act by each mill separately, and the average for which bills would have to be prepared for each six months could be readily computed therefrom.

9. By the figures submitted it will be apparent that my Committee consider that all mills should be charged the same rate per head of hands employed, whether connected with drains or not, a separate meter being fixed near the closets of the mills served by drains to ascertain the quantity of water used for flushing purposes, the cost of which should be credited in the water rate bill.

I have the honor to be,
Sir,
Your most obedient Servant,
JOHN MARSHALL,
Secretary.

Note on the Question of Halalcore Cess by the Hon'ble Mr. Nowrosjee N. Wadia, C.I.E.

The considerations are :—

Carriage by Cart : Cost.

1st. What may be estimated as the quantity of excreta per head ?

I consider Mr. Fawcett's experience at the Jail may be accepted as a basis, *viz.*—

Per individual, per 24 hours :—

M. P. Mill :	64	Baskets=2,752 lbs.	for 3,800 hands=per hand.	·72	Solid, lbs.	·75
D. P. „	85	„ =3,655 „	2,336 „ „	1·57	Fluid „	1·50
Jivraj Baloo	49	„ =2,107 „	1,235 „ „	1·70	Total „	2·25
Average $\frac{·72+1·57+1·70}{3}$				1·33	per 12 hours	=1·125

2nd. What is the quantity of excreta per individual per annum in carts ?

A mill works 300 days per annum ; therefore, the quantity of excreta per head per annum will be $\frac{300+2·25}{2}$ or $300 \times 1·25 = 337·50$ lbs.

A cart carries per trip 200 gallons or 2,000 lbs.:

Therefore, the quantity of excreta of one person represents $\frac{337 \cdot 50}{2000}$='168 of a trip.

3rd. What is the cost of a trip by cart?

A cart costs Rs. 210; but as it can only be used for 8 months out of 12, being out for repairs, &c., from time to time for about 4 months, 1⅓ cart represents 1 cart working throughout the year. At the above rate the cost of 1⅓ cart is ... ... Rs. 280

1 Pair of bullocks ... ... „ 165

Total Rs. 445

Interest at 6 per cent on this outlay	Rs.	26·70
Wear and tear of cart in 8 years at 12½ per cent....	„	35·00
Wear and tear of bullocks in 5 years	„	33·00
Feed of pair of bullocks for 12 months	„	240·00
Salaries of 2 sweepers, one at 14 and other at 12 Rs. per month	„	312·00
Total Rs.		646·70
Add—8 per cent for supervision	„	51·74
Total cost of (1) cart per annum	„	698·44

A cart works 300 days, and makes 2 trips a day:

Therefore, the cost of a trip is $\frac{698 \cdot 44}{300}$=Rs. 1·16 or Annas 18½.

4th. Therefore, what is the charge per head per annum by the cart system?

One person's annual excreta represents '168 trip. One trip costs Re. 1·16. Therefore, the cost of carrying one person's annual excreta is (1·16 × ·168 Rs.) = 3 As. 1 Pie.

Serial No.	Name of Mill.	Rateable Value.	No. of hands.	@ 12 annas each.	Proposed charges.	If at 3 per cent. on rateable value.
		Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	The Soonderdas Spinning and Weaving Co, Ld.	18,040	1,125	843 12 0	148 11 6	541 3 2
2	The Sassoon Spinning and Weaving Co., Limited	34,800	2,000	1,500 0 0	262 8 0	1,029 0 0
3	The Dhun Mills, Limited	10,375	455	341 4 0	56 4 0	311 4 0
4	The Mazagon Mill	22,370	1,190	892 8 0	152 4 0	671 1 7
5	The Union Mills, Limited...	13,800	850	637 8 0	101 0 0	414 0 0
6	The Jubilee Manufacturing Co., Limited	13,905	780	585 0 0	113 2 5	417 2 5
7	The Victoria Manufacturing Co., Limited	10,645	650	487 8 0	73 2 0	319 5 7
8	The New Great Eastern Spinning & Weaving Co., Ld.... ...	25,000	1,400	1,050 0 0	173 6 0	750 0 0
9	The Western India Spinning and Manufg. Co., Ld	25,835	1,450	1,087 8 0	173 2 0	775 0 9
10	The Imperial Cotton Mills Co., Limited	17,570	869	651 12 0	107 9 1	527 1 7
11	The James Greaves Mills Co., Limited	18,525	911	683 4 0	113 12 9	555 12 0
12	The Connaught Mills Co., Limited	14,345	1,131	848 4 0	106 5 10	430 5 7
13	The Leopold Spinning, Bleaching & Manufg. Co., Ld.... ...	9,665	402	301 8 0	52 6 2	289 15 2
14	The Howard and Bullough Mills Co., Limited	18,345	1,298	973 8 0	23 9 4	550 5 7
15	The Empress Spinning and Weaving Co., Limited (2nd Mill)	19,445	1,321	990 12 0	226 4 10	583 5 7
16	Do. do. (1st „)	18,445	829	621 12 0	226 4 10	553 5 7
17	The Anglo-Indian Spinning and Manufg. Co., Ld.	20,955	1,170	877 8 0	153 2 0	628 10 5
18	The Bombay Cotton Manufacturing Co., Limited	13,150	600	450 0 0	75 0 0	394 8 0
19	The Bombay National Manufacturing Co., Limited.... ...	12,120	420	315 0 0	94 14 5	363 9 7
20	The City of Bombay Manufacturing Co., Limited	17,330	840	630 0 0	118 10 0	519 14 5
21	The Jewraj Baloo Spinning and Weaving Co., Ld	20,590	1,280	960 0 0	178 13 7	617 11 2
22	The Standard Mills Co., Limited...	21,025	800	600 0 0	100 6 0	630 12 0
23	The Peeroo Mahomed Manufacturing Co., Limited	19,645	800	600 0 0	109 8 0	589 5 7

Serial No.	Name of Mill.	Rateable Value.	No. of hands.	@ 12 annas each.	Proposed charges.	If at 3 per cent. on rateable value.
		Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.
24	The Hindoostan Spinning & Weaving Mills Co., Ld.... ...	26,775	1,325	993 12 0	173 6 0	803 4 0
25	The Oriental Spinning & Weaving Co., Ld., Tardeo	84,505	2,156	1,617 0 0	243 10 0	1,035 2 5
26	Do. do. do. Colaba	22,000	902	676 8 0	...	660 0 0
27	The *David* Mills Co., Limited	15,655	950	712 8 0	125 12 11	469 10 5
28	The Morarjee Goculdas Spinning & Weaving Co., Ld.... ...	27,050	1,559	1,169 4 0	109 8 0	811 8 0
29	The Queen Spinning and Weaving Co., Limited	17,580	650	487 8 0	81 4 0	527 6 5
30	The Indo-China Manufacturing Co., Limited	13,985	563	422 4 0	127 12 0	419 8 10
31	The Ripon Manufacturing Co., Limited	18,045	892	669 0 0	109 6 0	541 5 7
32	The Jacob Sassoon Mills	65,844	2,600	1,950 0 0	18 4 0	1,975 5 1
33	The Mahomedan Mills	8,125	375	281 4 0	37 8 0	243 12 0
34	The National Spinning and Weaving Co., Limited, of India.	11,235	596	447 0 0	53 2 3	337 0 9
35	The Motilal Pitty Spinning Mill...	9,190	515	386 4 0	70 4 6	275 11 2
36	The Jamshed Manufacturing Co., Limited	13,550	803	602 4 0	74 3 6	406 8 0
37	The Presidency Mills	23,895	1,005	753 12 0	146 0 0	716 13 7
38	The Star of India Mills, Limited	23,380	985	738 12 0	127 12 0	701 6 5
39	The Damoder Lakhmidas Mills Co., Limited	12,820	1,100	825 0 0	...	384 9 7
40	The Lakmidas Khimji Spinning & Weaving Co., Ld.... ...	22,895	1,000	750 0 0	135 0 10	686 13 7
41	The Britannia Mills, Limited	22,280	1,090	817 8 0	109 8 0	668 6 5
42	The Hope Mills, Limited...	12,165	725	543 12 0	...	364 15 2
43	The Indian Manufacturing Co., Limited	25,615	1,177	882 12 0	136 4 0	768 7 2
44	The Wahalan Spinning and Weaving Mill	13,140	250	187 8 0	47 3 9	394 3 2
45	The Madhowjee Dharamsy Manufacturing Co., Ld.... ...	15,945	626	469 8 0	91 14 0	478 5 7
46	The Kaisar-i-Hind Spinning and Weaving Co., Ld.	18,394	1,100	825 0 0	89 14 2	551 13 1
47	The Khataw Makunji Spinning & Weaving Co., Ld.	19,920	1,100	825 0 0	116 4 0	597 9 7
48	The Alliance Cotton Manufacturing Co., Limited	20,640	1,300	975 0 0	118 10 0	619 3 2
49	The Wadia Mills, Limited	11,480	450	337 8 0	10 1 0	344 6 5
50	The Alexandra Mills	19,645	1,100	825 0 0	133 13 3	589 5 7
51	The Colaba Land and Mill Co., Ld. (Old Mill)	16,685	855	641 4 0	41 6 7	500 8 10
52	The Jehangir Wadia Mill...	4,020	257	192 12 0	10 1 0	120 9 7
53	The E. D. Sassoon Mills	31,760	1,877	1,407 12 0	238 7 7	952 12 10
54	The Jam Manufacturing Co., Limited	13,385	665	498 12 0	70 0 0	401 8 10
55	The Bombay United Spinning and Weaving Co., Ld.... ...	22,640	1,200	900 0 0	151 2 0	679 3 2
56	The Union Spinning and Manufacturing Co., Limited ...	18,670	800	600 0 0	...	560 1 7
57	The China Mills	15,000	730	547 8 0	...	450 0 0
58	The Currimbhoy Mills	21,000	830	627 8 0	...	630 0 0
59	The Framjee Petit Manufacturing Co., Limited	21,000	1,250	937 8 0	...	630 0 0
60	The Hongkong Mills	18,000	950	712 8 0	...	540 0 0
61	Lord Reay Mills	12,000	750	562 8 0	...	360 0 0
62	The Mahalakshmi Mills	12,000	681	510 12 0	...	360 0 0
63	The Manockjee Petit Mills	57,655	4,064	3,048 0 0	...	1,729 10 5
64	The Dinshaw Petit Mills	33,080	2,223	1,667 4 0	...	992 6 5
65	The Bomonjee Petit Mills...	23,655	1,330	997 8 0	...	709 10 5
66	The Satia Narian Mill	Stopped.	...	...	...	...
67	The Sun Mills	11,000	532	399 0 0	...	330 0 0
68	The Swadeshi Mills	...	2,730	2,047 8 0	...	...
69	The Coorla Mills	...	1,359	1,019 4 0	...	...
	Total... ...	12,92,728	68,479	51,359 4 0	...	38,781 13 0

No. 22707 OF 1895-96.

From

P. C. H. SNOW, ESQ., I.C.S.,

ACTING MUNICIPAL COMMISSIONER FOR THE CITY OF BOMBAY,

To

THE SECRETARY,

MILLOWNERS' ASSOCIATION.

MUNICIPAL COMMISSIONER'S OFFICE,

BOMBAY, *4th February* 1896.

SIR,

In reference to your letter of the 18th November last, I have the honor to forward herewith a copy of the report from the Health Officer on the subject of mill halalcore rating, for any remarks you may wish to make. It will be seen from the Health Officer's report that he bases his figures and conclusions on the same lines as those adopted by the Hon'ble Mr. Wadia. In that minute Mr. Wadia has omitted certain items for which the Health Officer takes credit, and Mr. Wadia appears not to be quite correct in some of the data on which he bases his calculations. I agree generally with the views expressed by the Health Officer, and before deciding this matter finally, I am quite prepared to hear any expression of opinion your Committee may offer. As this long-protracted question must now be speedily settled, I would request the favour of a very early reply.

I have the honor to be,

Sir,

Your most obedient Servant,

P. C. H. SNOW,

Acting Municipal Commissioner for the City of Bombay.

MEMORANDUM No. 32832 OF 1895-96.

BOMBAY, 20*th January* 1896.

From

THE EXECUTIVE HEALTH OFFICER,

BOMBAY MUNICIPALITY,

To

THE MUNICIPAL COMMISSIONER.

1. The proposals made in the letter from the Committee of the Millowners' Association and the arguments on which they are based have been carefully examined.

2. Before examining the system proposed by the Committee for the recovery of charges on account of halalcore service and set forth in the letter from the Committee of the Millowners' Association, it may be advisable to discuss and weigh the statements made in that letter and in the note appended thereto and the array of facts on which these statements are founded and based.

3. The basis of the calculations made in the note appended to the letter from the Millowners' Association appears not to be sound or correct, for several items of cost are omitted—*vide* a corrected detailed statement marked "A," hereto attached. The connection between the unit charge of 3 annas and 1 pie per head arrived at in the note, and the Committee's offer of 12 annas per head, is not apparent.

4. The Committee complain of the inequitable incidence, or what they deem to be our faulty apportionment of the Halalcore Tax, as that tax has been proposed to be levied on the mills of Bombay. The unequal charges, I may remark, are due to causes over which the Health Department has no control. For instance, a full time cart may be required at each of two mills having a very different number of hands, or, in other words, a large establishment has to be permanently maintained, whether the establishment be at all times fully required or not. Say, for instance, there are two mills, one having 1,200 and the other 1,500 hands. For both exactly the same establishment and plant may have to be maintained by the Municipality for the removal of the excrementitious matter, and the smaller mill may need the more supervision. The cost of service does not, therefore, solely depend on the number of hands. The charge for the 1,200 hands, so far as the cart service is concerned, may be the same as for the 1,500 hands, the cost of service to the Municipality being equal. This department does all it can to prevent or minimize these variations in the incidence and costs of the service rendered. For instance, if at two small mills the use at each of half a cart is required, and if they are within a reasonable distance of each other, one cart instead of two carts is sent for work at both places, and the cost of the cart is apportioned between them. If a cart is loaded at one mill with three-quarters of the usual load, and if that cart cannot be utilized at any other mill within the radius of a mile, say, to load up the fourth quarter load, it has to be sent to the disposal depôt with a three-quarter load, and a whole-time cart has to be charged for to that mill. All the unequal incidences of the halalkore tax on mills are due to unavoidable causes of this nature. In fact, this is the same in all businesses. A cheaper service is possible when the people served live close together.

5. I need not discuss the argument offered in para. 3 of the letter from the Committee of the Millowners' Association.

6. It may be pointed out that the law makes it imperative that the Municipality shall perform the halalkore services required by the public generally, millowners included. But, obviously, in doing so the Municipality cannot be compelled to render service at less than the service costs. If special and costly services are rendered, they should be paid for by those on whose behalf and for whose benefit they are rendered.

7. A somewhat similar line of argument is set forth in the sixth paragraph of the letter regarding the comparative rateable values of mills and other properties in the City. The argument would carry great weight if it could be shown that the services, and the costs of the services, were indentical and equal in both cases. It is needless to say that they are not. One service is much more costly than the other.

8. The actual charges incurred by the Municipality on account of the halalkore service rendered to mills should be clearly stated and settled once for all. With this view Statement "B," hereto attached, has been prepared. The items which go to make up the cost of maintaining a cart, including bullocks and driver, cannot be disputed, as they form the basis of the Committee's own calculation.

9.	The 39 carts employed cost Rs. 611-5-0 each per annum ...	Rs.	23,865	9 0
	The cost incurred on account of 104 halalkores at Rs. 11-8-0 each per month, plus supervision 8 per cent., Rs. 1,291-10-10 is indisputable per annum	„	15,500	2 0
	The disposal charges are in strict accordance with the calculations of the actual cost incurred by the Municipality in the final disposal of excreta, &c., for 10 months	„	25,173	8 8
		Rs.	64,539	3 8

The total amount divided by the number of hands employed, 68,479, give the net cost per head per annum ... ... 15 annas 1 pie.

Should there be any doubt in the minds of the Committee as to the accuracy of the items of costs or the calculations made in the statement hereto annexed this office would be prepared to afford every facility to any one who might be deputed to visit the office to verify them.

10. This office has no objection to the proposal to fix a unit of quantity per head, or to the charges being based on the number of hands employed, as a basis for calculating the charges to be levied. We have always adopted a similar method of calculation in the case of properties where the quantities of excreta to be dealt with could not be ascertained by actual weight or measurement. We have taken 2 lbs. per head for persons occupying large premises day and night, and 1 lb. per head for persons occupying premises during office hours only. As explained in Statement "A," the unit of quantity cannot be taken at less than 1·33 lb. per head.

11. We may now consider the proposal made by the Committee to fix the mill charges at the rate of 12 annas per head per annum of the persons employed. This rate for the charges, with the present number of hands, would yield a revenue of Rs. 51,359, as stated in the list appended to the Committee's letter. The Commissioner's attention is invited to the fact that this amount is actually Rs. 3,760 less than the amount we have hitherto derived from the old rates, which included only *costs of collection and removal*. It is evident, therefore, that the rate proposed by the Millowners' Association is too low. Our legal demand for increased rates to meet the costs of disposal and the pumping station is met by a proposal to reduce our old rates. Further, this proposal would yield less revenue than the new special rates proposed to be levied, the loss being equal to the amount of Rs. 45,817.

12. The proposal of 12 annas per head does not comply with any of the conditions (1), (2) and (3) specified in para. 4 of the Committee's letter. Condition (3) calls for remark, though it is a matter that concerns the Millowners rather than the Municipality. The adoption of a uniform fixed sum per head to cover the halalcore charges would not fall on each mill in proportion to the services rendered. Costly cart service is rendered to some mills, and to other mills no cart service at all is rendered; therefore, a uniform charge per head would not be in proportion to the services rendered. However, if the millowners agree to pay the total costs of the services rendered, we need not object to the direction of the incidence or to this method of charge.

13. If the Commissioner be disposed to adopt the method of calculating the halalcore charges now proposed, namely, at a uniform rate per head, it should be on the basis of quantities to be dealt with at 1·33 lbs. per head of 68,479 hands = 91,077 lbs. This quantity when calculated at the rate of Rs. 18-4-0 for every five basket-loads of 43 lbs. each, yields a total of Rs. 7,730-11-2 per month of 30 days, or Rs. 77,306-15-8 for 300 days, as suggested by the Committee. This amount, divided by the number of hands, is equal to Re. 1-2-$\frac{3}{4}$ per head per annum.

14. It must, the undersigned thinks, be acknowledged that the proposed special halalcore rates on mills, amounting in the aggregate to Rs. 97,176, amount to a heavy tax on the mill industry of Bombay. When the question of the proposed special rates to be levied on mills first came up for consideration, attention was invited to the large increase in the costs of the services arising through the charges being made for basket-loads instead of for cart services. It was finally decided that the calculations for the charges must be made in strict accordance with the new rules, as sanctioned by the Standing Committee. The adoption of a unit quantity of 1·33 lbs. per head per diem, and a unit charge of Re. 1-2-$\frac{3}{4}$ per head per annum calculated in compliance with the requirements of the sanctioned rules, would yield, as stated in para. 13, an annual revenue of Rs. 77,306-15-8, or nearly Rs. 20,000 less than the proposed new special rates now under dispute.

15. It may be asked by the millowners why Re. 1-2-$\frac{3}{4}$ per head should be charged when 15 annas and 1 pie per head covers, in the opinion of the Committee, the costs of all the

services rendered. The reply is, it does not ; there are general costs and incidental expenses not included by the Committee in the calculation for this rate. The halalcore work of the City is not supervised solely by the night branch staff of the Health Department. The Ward Inspectors and their staff give a considerable portion of their time to halalcore works ; one Ward Inspector gives more than half of his time to this work in connection with the preparation of the returns and statements required ; none of the costs of these services are included. The calculations made in para. 9—15 annas and 1 pie per head—is the cost of the night branch work, plus sewerage charges ; it does not include all supervision.

16. The final conclusions arrived at from a study of these calculations are as follows :— a lower rate than 15 annas and 1 pie per head per annum would not cover the net cost of the services. A rate of Re. 1-2-¾ per head per annum would cover all costs and would meet the requirements of the new rules in respect to basket-loads, and would, furthermore, affect a large reduction in the new special rates proposed and give an appreciable relief to the millowners.

17. The proposal made in para. 8 of the letter could not be adopted by this Office. By the adoption of this proposal the charges would probably vary every six months. If any material reduction in the number of the hands employed was made in any one half-year, the mill-owners would have to inform us of it, and ask for a corresponding reduction in the half-yearly bills. This, however, is a matter appertaining to the routine of the Assessment Department.

18. In conclusion, there is the rate now proposed by the Committee of the Mill-owners' Association, namely, annas 12 per head, and there is the rate now proposed by this Department, namely, Re. 1-2-¾ per head. The latter proposal will give a reduction to the mill-owners of Rs. 20,000 per annum, in the charges standing out against them. This will be an important and not an unreasonable concession.

T. S. WEIR,
Health Officer.

STATEMENT A.

A corrected statement on the basis of the Hon'ble Mr. Wadia's note on the Mill Halalkhore Charges.

1. The quantity of excreta per head is taken to be 1·125 lbs., and it is assumed that excreta only has to be removed by the night-soil carts ; but, as a matter of fact, the water used for ablution and flushing has also to be removed by carts. The lowest unit that can be accepted by this Office as the quantity per head to be dealt with is 1·33 lbs. as verified by Messrs. Wallace and Leask.

2. If a mill works only 300 days in the year the quantity of excreta and polluted water per head per annum will be 399 lbs. The assumption that a cart carries 200 gallons, or 2,000 lbs. is incorrect. A night-soil cart cannot be filled to more than 4-5ths of its cubic capacity owing to the fact that the night-soil in a closed cart ferments and expands in bulk, and if the cart is full would overflow on the public roadway. The average contents of a loaded cart weighs—as ascertained by actual weighments—14 cwt. and 21 lbs. or 1,589 lbs. The assumption that a cart makes two trips a day is also incorrect. The 39 carts employed make 50 trips a day.

3. Therefore, the query "What is the cost of a trip by cart?" cannot be answered by the method of calculation adopted in the note. The only way to answer the query would be to take the cost of the 39 carts per day and spread it over the 50 trips. The cost of a night-soil cart is Rs. 218, not 210 as stated in the note, therefore the cost of $1\frac{1}{3}$ carts is Rs. 290 10 8

Cost of a pair of bullocks... ... ... „ 165 0 0

Rs. 455 10 8

Interest at 6 per cent. on Rs. 455-10-8 ...	...Rs.	27	5	5
Wear and tear of cart in 8 years at 12 per cent. ...	... „	36	5	4
Wear and tear of bullocks in 5 years	... „	33	0	0
Feed of a pair of bullocks at Rs. 20	... „	240	0	0
Driver's wages at Rs. 12	... „	144	0	0
Cost of stabling per pair of bullocks, Rs. 3-8 ...	... „	42	0	0
Cost of stabling per cart, Re. 0-14	... „	10	8	0
Water for flushing carts per trip, Re. 0-15 ...	... „	11	4	0
Farrier, shoeing, bullock hospital, cumblees for drivers	... „	22	3	0
	Rs.	566	9	9
Supervision, 8 per cent.	... „	45	5	3
	Rs.	611	15	0

All these items of costs are omitted in the Note.

The two halalkhores, which are included in the Note in the costs of a cart, should have been shewn separately. Their wages are not Rs. 14 and 12 as stated. There are two halalkhores at Rs. 11-8-0 each	... „	276	0	0
Plus supervision, 8 per cent.	... „	22	1	5
	Rs.	910	0	5

The net total cost of a cart and driver, and two halalkhores per annum is Rs. 910-0-5. The cost of a cart per day (of 300 working days per annum) is ... ...Rs. 3 0 6

The average quantity removed by a cart per day is 2,119 lbs.

The cost of removal of one person's excreta is by this calculation 9 annas and 2 pies.

STATEMENT B.

The net actual costs incurred by the Municipality in maintaining a night-soil cart with pair of bullocks and driver is Rs. 611-15-0 per annum.

There are 39 carts employed at the 66 mills included in the lists appended to the Mill-owners' letter.

Rs. 611-15-0 × 39	Rs.	23,865	9	0
There are 104 halalkhores employed in the 66 Mills, the Halalkhores' wages are Rs. $11\frac{1}{2}$, plus supervision 8 per cent. a month. Net cost per annum... ...	„	15,500	2	0
Total cost of Cart and Halalkhore services	Rs.	39,365	11	0

Rs. 39,365-11-0 divided by 68,479, the number of hands employed, gives *9 annas and 2 pies* per head, within a fraction.

To this the cost of the services rendered by the Sewers and the Love Grove Pumping Station to effect final disposal have to be added. This charge has to be made on the basis of the quantities to be disposed of. The quantity is 68,479 hands at 1·33 lbs. per head per day—91,077 lbs. or 2,118 basket-loads of 43 lbs. each.

The cost of the *disposal* of 5 basket-loads daily is Rs. 5-15-1 a month. The cost of the disposal of 2,118 basket-loads is therefore per month (30 days) Rs. 2,517-5-8 or Rs. 25,173-8-8 for 300 days.

Summary of Charges.

Cost of Cart service	Rs.	23,865	9 0
Cost of Halalkhore	„	15,500	2 0
Cost of disposal service	„	25,173	8 8
	Rs.	64,539	3 8

Rs. 64,539-3-8, divided by the number of hands employed — 68,479, give the net total cost per head per annum, 15 annas 1 pie.

STATEMENT C.

Statement showing the Annual revenue that each of the proposed Mill Halalkhor charges would yield, including the existing charges.

Charges as per the revised special rates now disputed	Rs. 97,176
Taking 1·33 lbs. per head of mill employès per day for 300 days, calculated in accordance with the new rules...	„ 77,306
Taking at 1·125 lbs. per head per day for 300 days	„ 65,408
Amount as per existing old rates	„ 55,119
Amount as per Millowners' Association's proposal of 12 annas per head	„ 51,359
Amount at 3 per cent. on rateable valuations	„ 38,781

MILLOWNERS' ASSOCIATION,
BOMBAY, 21*st February* 1896.

THE MUNICIPAL COMMISSIONER
for the City of Bombay.

SIR,

I have the honor to acknowledge the receipt of your letter, No. 22707, of the 4th instant, with its accompaniments on the subject of mill halalkhor rating. The Committee consider that the question could be more satisfactorily dealt with by a personal interview than by a lengthy correspondence, and I am accordingly directed to enquire whether you would consent to receive a deputation from the Association on such day and hour you may appoint with the view of discussing the Health Officer's report and arriving at a mutual settlement in the matter. The deputation from the Committee will consist of :—

The Chairman,
The Hon. Mr. N. N. WADIA, C.I.E.,
Mr. CURSONDAS VULUBHDASS,
Mr. D. E. WACHA, and myself.

I have, &c.,

JOHN MARSHALL,
Secretary.

No. 90 OF 1896-97.

FROM

P. C. H. SNOW, ESQ., I.C.S.,
MUNICIPAL COMMISSIONER FOR THE CITY OF BOMBAY,

To

THE SECRETARY, MILLOWNERS' ASSOCIATION.

MUNICIPAL COMMISSIONER'S OFFICE,
BOMBAY, 8*th April* 1896.

SIR,

In reference to your letter, dated the 9th ultimo, I have the honor to inform you that I have resumed attending office, and to request the favour of your fixing a day for me to meet the deputation on the halalkhor question.

I have the honor to be,
Sir,
Your most obedient Servant,
P. C. H. SNOW,
Municipal Commissioner for the City of Bombay.

MILLOWNERS' ASSOCIATION,
BOMBAY, 10*th April* 1896.

To

THE MUNICIPAL COMMISSIONER FOR THE CITY OF BOMBAY.

SIR,

Replying to your letter No. 90 of the 8th instant, I am directed to inform you that the members of the deputation referred to will be glad to wait on you at the Municipal Offices on Thursday, the 16th instant, at 5 p.m., if that day and hour will be convenient to you.

I have the honor to be,
Sir,
Your most obedient Servant,
JOHN MARSHALL,
Secretary.

No. 436 OF 1896-97.

FROM

P. C. H. SNOW, ESQ., I.C.S.,
MUNICIPAL COMMISSIONER FOR THE CITY OF BOMBAY,

To

THE SECRETARY, MILLOWNERS' ASSOCIATION.

MUNICIPAL COMMISSIONER'S OFFICE,
BOMBAY, 13*th April* 1896.

SIR,

In reference to your letter of the 10th instant, I have the honor to inform you that Thursday, the 16th instant, at 5 p.m., will be convenient to me to receive the deputation.

I have the honor to be,
Sir,
Your most obedient Servant,
P. C. H. SNOW,
Municipal Commissioner for the City of Bombay

No. 2260 of 1895-96.

Municipality of Bombay,
Public Health Department,
Bombay, 22*nd April* 1896.

From

The EXECUTIVE HEALTH OFFICER,

To

The SECRETARY, MILLOWNERS' ASSOCIATION.

Sir,

With reference to the suggestion made by Mr. Cotton at the meeting in the Municipal Commissioner's office yesterday afternoon with the representatives of the Millowners' Association relative to the halalkhor tax to mills, I have the honor to request the favour of your furnishing the information at your earliest convenience, as you have means of obtaining it much more quickly than I have.

Mr. Cotton's suggestion was as follows :—

"That the Health Department satisfy themselves from the mill books, which will be placed at their disposal by the respective mills, as to the average number of hands employed in the Bombay mills and the total amount of halalkhor tax paid on account of these mills for the year 1893. That the amount so paid be divided by the number of hands so employed and that the sum per head be taken as a basis for settlement of the mill halalkhor tax in future."

I have the honor to be,
Sir,
Your most obedient Servant,
T. S. WEIR,
Health Officer.

Millowners' Association,
Bombay, 22*nd April* 1896.

To

The EXECUTIVE HEALTH OFFICER,
Bombay Municipality.

Sir,

In acknowledging the receipt of your letter No. 2260 of this date, I am directed to say that I have already addressed the Agents and Owners of Cotton Spinning and Weaving Mills in Bombay, asking for the information which the deputation referred to undertook to furnish you with ; and I shall communicate the figures to you so soon as they all come to hand.

I have the honor to be,
Sir,
Your most obedient Servant,
JOHN MARSHALL,
Secretary.

MILLOWNERS' ASSOCIATION,
BOMBAY, *6th May* 1896.

THE MUNICIPAL COMMISSIONER
FOR THE CITY OF BOMBAY.

Municipal Charges for Halalcore Service rendered to Mills.

With reference to the interview which the deputation from this Association had with you on the 17th ultimo, I am directed to solicit the favor of your kindly furnishing me with a statement shewing the amount of halalcore tax recovered from each mill in Bombay for the year 1893. The information is required in connection with the figures which, it was agreed upon, should be obtained by the Association from millowners for the purpose of arriving at a fair basis of settlement.

I have the honor to be,
Sir,
Your most obedient Servant,
JOHN MARSHALL,
Secretary.

No. 3374 OF 1896-97.

From

P. C. H. SNOW, ESQ., I.C.S.,
MUNICIPAL COMMISSIONER FOR THE CITY OF BOMBAY,

To

THE SECRETARY, MILLOWNERS' ASSOCIATION.

MUNICIPAL COMMISSIONER'S OFFICE,
BOMBAY, *21st May* 1896.

SIR,

With reference to your letter of the 6th instant, I have the honor to forward herewith the statement asked for by you.

I have the honor to be,
Sir,
Your most obedient Servant,
P. C. H. SNOW,
Municipal Commissioner for the City of Bombay.

Statement showing the amount of Halalkhor Tax recovered from each Mill in Bombay for the official year 1893-94.

Description.	Amount of Halalkhor Tax.		
	Rs.	a.	p.
Colaba Land and Mill Co., Ld.	913	1	9
Jehangir Wadia Mill	138	13	8
Oriental Spinning and Weaving Co., Ld.	478	10	6
Mahalaxmi Spinning and Weaving Co., Ld.	433	12	6
Bombay United Spinning and Weaving Co., Ld.	658	3	2
Mahomedan Mill...	241	2	3
Victoria Manufacturing Co., Ld....	319	5	8
Oriental Spinning and Weaving Co., Ld.	1,696	0	0
Maneckji Petit Manufacturing Co., Ld....	2,797	6	4
Jivraj Balu Spinning and Weaving Co., Ld.	933	0	0
Shivlal Motilal Mill	704	2	0
Alliance Cotton Manufacturing Co., Ld...	933	0	0
Jadavji Raghavji Mill	943	8	0
Sunderdas Spinning and Weaving Mills Co., Ld.	933	0	0
Khatao Makanji Spinning and Weaving Co., Ld.	532	5	8
Ripon Manufacturing Co., Ld.	933	0	0
Hindustan Spinning and Weaving Mills Co., Ld.	1,208	4	0
Maneckji Petit Manufacturing Co., Ld. (Bomonji Petit Mill)	709	10	6
Indian Manufacturing Co., Ld.	807	0	0
Mazagon Spinning and Manufacturing Co., Ld....	933	0	0
Framji Petit Spinning and Manufacturing Co., Ld.	933	0	0
New Great Eastern Spinning and Weaving Co., Ld.	933	0	0
Sassoon Silk Manufacturing Co....	784	8	0
Sassoon Spinning and Weaving Co., Ld.	1,008	7	2
Kaiser-i-Hind Spinning and Weaving Co.	1,005	12	0
Alexandra Mills	573	0	0
Hong Kong Spinning and Weaving Co., Ld.	933	0	0
City of Bombay Manufacturing Co., Ld.	1,382	10	0
E. D. Sassoon Mill	1,144	8	0
Satya Narayan Mill	239	0	9
Bombay Cotton Manufacturing Co., Ld.	902	12	0
Isa Khalifa Spinning and Weaving Co.	382	3	1
Jacob Sassoon Mills	146	0	0
National Spinning and Weaving Co. of India, Ld.	509	4	6
Parel Spinning and Weaving Co. (now Wahalan Mill)	436	1	3
Morarji Goculdas Spinning and Weaving Co., Ld.	933	0	0
Maneckji Petit Manufacturing Co., Ld....	2,286	8	0
Western India Spinning and Manufacturing Co., Ld.	933	0	0
Indo-China Manufacturing Co., Ld.	933	0	0
Bombay National Manufacturing Co., Ld.	933	0	0
China Mills, Ld....	1,023	8	0
Jubilee Manufacturing Co., Ld.	968	6	5
Union Spinning and Manufacturing Co., Ld.	1,282	4	0
Crown Silver Mill	36	7	2
Imperial Cotton Mills Co., Ld.	572	4	0
Leopold Spinning, Bleaching and Manufacturing Co., Ld.	586	5	9
James, Greaves Mill Co., Ld.	572	4	0
Piru Mahomad Manufacturing Co., Ld....	933	0	0
Britannia Mills, Ld.	933	0	0
Sun Mills, Ld.	553	13	6
Lord Reay Manufacturing Co., Ld.	933	0	0
Karimbhai Mills Co., Ld.	933	0	0
Presidency Mills Co., Ld.	1,206	0	0
Queen Spinning and Weaving Co., Ld....	933	0	0
Lakhmidas Khimji Spinning and Weaving Co., Ld.	933	0	0
Jamshed Manufacturing Co., Ld.	784	8	0
Star of India Mills Co., Ld.	933	0	0
Anglo-Indian Spinning and Manufacturing Co., Ld.	784	8	0
New Empress Spinning and Weaving Co., Ld.	1,971	0	0
Howard and Bullough Mills Co., Ld.	522	12	0
Empress Spinning and Weaving Co., Ld.	522	12	0
Connaught Mills Co., Ld.	522	12	0
Union Mills Co., Ld.	784	8	0
Wadia Mills, Ld.	578	14	1
David Mills Co., Ld.	933	0	0
Bombay Dyeing and Manufacturing Co., Ld.	933	0	0
Standard Mills Co., Ld.	933	0	0
Dhun Mills, Ld.	657	10	0
Bombay Woollen Manufacturing Co., Ld.	402	7	3
Hope Mills, Ld.	524	4	6
Clydesdale Dye Works	404	11	2
Damodhar Lakhmidas Mills Co., Ld.	60	13	0
Sorab Woollen Mill	179	1	8
Total ...	59,409	15	3

R. P. BRUNTON,
Assessor and Collector.

No. 3809 of 1896-97.

FROM

P. C. H. SNOW, ESQ., I.C.S.,
MUNICIPAL COMMISSIONER FOR THE CITY OF BOMBAY,

To

THE SECRETARY, MILLOWNERS' ASSOCIATION.

MUNICIPAL COMMISSIONER'S OFFICE,
BOMBAY, 28*th May* 1896.

SIR,

The Health Officer reports that, on 22nd April last, he wrote you a letter asking for the information which the deputation of the Millowners' Association undertook to furnish regarding the question of the halalkhore tax on mills and that you in your letter of the same date promised to give the information as soon as you obtained the necessary figures from the different mills. But, although more than a month has now elapsed, the information has not been furnished. I have, therefore, to request the favour of your expediting the information.

I have the honor to be,
Sir,
Your most obedient servant,
P. C. H. SNOW,
Municipal Commissioner for the City of Bombay.

MILLOWNERS' ASSOCIATION,
BOMBAY, 1*st June* 1896.

THE MUNICIPAL COMMISSIONER
FOR THE CITY OF BOMBAY.

SIR,

With reference to your letter No. 3809 of the 28th ultimo, I have now the honor, by direction of the Committee, to wait upon you with a statement showing—

(1) the average daily number of hands employed during the year 1893;
(2) the number of hands employed at the present time.

These figures have been supplied by the agents and owners of mills, with the exception of the Jam Manufacturing Company, from which concern I have not been able to obtain the information, but have taken the figures from the published returns. Omitting from the statement showing the amount of halalkhore tax recovered from each mill in Bombay for the official year 1893-94—received with your letter No. 3374 of the 21st ultimo—the concerns shown in the margin, which either do not appear in the statement first referred to or were not working in 1893, the tax aggregates Rs. 55,263-8-6 as against Rs. 59,409-15-3, as shown by the Assessor and Collector. On the basis which I understand was agreed upon between the members of the deputation and yourself—at the meeting held on 17th April 1896—the charge per head (taking the number of hands employed in 1893 at 62,838) works out at 14 annas per head per annum, and the Committee are prepared to accept this as the basis of settlement of the mill halalkhore tax in the future. You will perceive that calculating at the same rate on the number of hands at present employed (namely, 72,103), the annual revenue to the Municipality would now be Rs. 63,090.

	Rs.	a.	p.
Sassoon Silk Manufacturing Company	781	8	0
Satya Narayan Mill	239	0	9
Jacob Sassoon Mills	148	0	0
Parel Spinning and Weaving Company	436	1	3
Crown Silver Mill	26	7	2
Bombay Dyeing and Manufacturing Company, Ld. ..	933	0	0
Bombay Woollen Manufacturing Company	402	7	3
Hope Mills	524	4	6
Clydesdale Dyeing Works	404	11	3
Damodar Lukmidas Mills	60	13	0
Sorab Woollen Mill	179	1	3
Rs. ..	4,146	6	9

I have the honour to be,
Sir,
Your most obedient servant,
JOHN MARSHALL,
Secretary.

Names of Mills.	Average daily number of hands employed during the year 1893.	Number of hands employed at the present time.
Khataw Makanji S. & W. Co., Ld.	1,080	1,100
Mazagon S. & M. Co., Ld.	1,250	1,269
Framjee Petit S. & M. Co., Ld.	1,234	1,259
Empress S. & W. Co., Ld.	830	755
New Empress S. & W. Co., Ld.	1,396	1,352
Connaught Mills Co., Ld.	1,085	1,049
Howard and Bullough Mills Co., Ld.	1,371	1,192
Anglo-Indian S. & M. Co., Ld.	1,193	1,164
James Greaves Mills Co., Ld.	829	812
Imperial Cotton Mills Co., Ld.	809	801
Leopold Bleaching, S. & M Co., Ld.	406	407
Currimbhoy Mills Co., Ld.	850	930
Presidency Mills Co., Ld.	912	1,073
Western India S. & M. Co., Ld.	1,480	1,450
Jubilee Manufacturing Co., Ld.	910	870
Morarji Gocaldas S. & W. Co., Ld.	1,495	1,650
Kaiser-i-Hind S. & W. Co.	1,057	1,034
Motilal Pitty Spinning Mill	550	550
Sassoon S. & W. Co., Ld.	2,100	2,500
Ripon Manufacturing Co., Ld.	877	891
Bombay National Manufacturing Co., Ld.	424	436
Damodher Luckmidass Mills Co., Ld.	Not working.	800
Lukmidas Khimji S. & W. Co., Ld.	1,160	1,196
Union Mills, Ld.	828	1,008
Mahomedan Mills	325	375
Victoria Manufacturing Co., Ld.	650	650
Alexandra Mills	1,100	1,180
E. D. Sassoon Mills...	1,662	1,757
Jacob Sassoon Mill	Not working.	4,393
Jamshed Manufacturing Co., Ld.	742	724
Peroo Mahomed Manufacturing Co., Ld.	900	864
David Mills Co., Ld.	1,000	1,000
Standard Mill Co., Ld.	667	1,100
City of Bombay Manufacturing Co., Ld.	910	890
Alliance Cotton Manufacturing Co., Ld.	1,288	1,380
China Mills, Ld.	730	735
Star of India Mills, Ld.	1,020	1,005
Oriental Spinning and Weaving Mills (Tardeo)	2,230	2,500
Indo-China Manufacturing Co., Ld.	543	565
Soonderdas S. & W. Mills Co., Ld.	911	982
Dhun Mills, Ld.	450	468
Britannia Mills, Ld.	1,065	1,161
Colaba Land & Mill Co., Ld.	872	1,030
Jehanghir Wadia Mill	265	248
Bombay United S. & W. Co., Ld.	1,135	1,393
New Great Eastern S. & W. Co., Ld.	1,432	1,700
Jewraj Baloo S. & W. Co., Ld.	1,215	1,289
Mahalaxmi S. & W. Co., Ld.	637	656
Saraswati Mill (old National S. & W. Co.)	645	635
Queen S. & W. Co., Ld.	667	660
Union S. & M. Co., Ld.	700	700
Hindoostan S. & W. Co., Ld.	1,303	1,267
Hongkong S. & M. Co., Ld.	900	1,000
Bombay Cotton Manufacturing Co., Ld.	595	604
Madhowji Dharamsi Manufacturing Co., Ld.	525	764
Wahalan Mill	Not working.	350
Hope Mills, Limited	Do.	Destroyed by fire.
Indian Manufacturing Co., Ld.	1,095	1,213
Jam Manufacturing Co., Ld.	650	656
Lord Reay Manufacturing Co., Ld.	645	791
Maneckjee Petit Manufacturing Co., Ld.	4,133	4,150
Dinshaw Petit Mill	2,033	2,067
Bomonjee Petit Mills	1,197	1,535
Oriental S. & W. Co. (Colaba)	900	910
Sun Mills, Limited	525	525
Wadia Mills, Ld.	450	683
Total	62,338	72,103
Bombay Flour Mills Co., Ld.	227	362
Grand Total	63,065	72,465

Appendix H.

Experiments with Belt Shippers.

No. $\frac{F.I.}{202}$ of 1895.

From

THE CHIEF INSPECTOR OF FACTORIES,

To

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
BOMBAY.

FACTORY DEPARTMENT,
15*th October* 1895.

SIR,

I have the honour to request the favour of your informing me whether experiments have ever been made by your Association with belt shifters in order to ascertain how they are adapted for the purpose of replacing belts and moving pulleys without danger to the workmen employed in the process.

2. In my letter No. 213, dated 25th November 1892, certain precautions were suggested for adoption in order to minimize the danger of accidents in replacing belts. It has now been suggested to me that an additional safeguard would be found in the general use of belt shifters. I am therefore anxious to ascertain whether these instruments have ever been used in Bombay, and, if so, with what results.

I have the honour to be,
Sir,
Your most obedient Servant,
R. E. ENTHOVEN,
Chief Inspector of Factories.

MILLOWNERS' ASSOCIATION,
BOMBAY, 18*th November* 1895.

To

THE CHIEF INSPECTOR OF FACTORIES,
BOMBAY.

SIR,

I have laid before the Committee of the Bombay Millowners' Association your letter No. $\frac{F.I.}{202}$ of the 15th ultimo, and in reply I am directed to inform you that Belt Shippers (not shifters) were tried in Bombay some two or three years ago, but with most unsatisfactory results. So far from decreasing the danger to workmen, it was found that these machines increased it; and so far as the Committee are aware no desirable machine for the purpose has yet been invented.

I have the honour to be,
Sir,
Your most obedient Servant,
JOHN MARSHALL,
Secretary.

Appendix I.

Small Cause Court orders of Attachment on Wages of Mill Hands.

BOMBAY, *3rd January* 1895.

To

JOHN MARSHALL, Esq.,
SECRETARY, BOMBAY MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

Of late not a month passes by when our Company is not served with attachment orders from the Small Causes Court in execution of decrees obtained by money-lenders against indebted operatives. Of course, we are bound to respect the orders. But the attachment creates great hardship on the indebted operatives, who constantly complain to us about it. Having lately looked into the law on the subject, we find that under section 266 of the Civil Procedure Code wages of a certain class of operatives are exempted from attachment. The section runs thus :

"Provided that the following particulars shall not be liable to such attachment or sale, namely * * * *

"(*j*) The wages of labourers and domestic servants."

In order to ascertain who come under the category of labourers, we referred to Woodman's Digest, Vol. I, Cal. 423. It runs as follows :—

"82. Money paid for spinning *cotton*.—Civil Procedure Code, Act X of 1877, sec. 266, (clause *j*).

"Labourers' Wages.—Persons who agree to spin cotton belonging to a spinning and weaving company and to receive a certain amount of money for a certain quantity of cotton spun by them *are labourers within the meaning of section* 266 *of the Code of Civil Procedure* (*Act X of* 1877), *and therefore their remuneration is wages which under clause* (*j*) *of the section cannot be attached in execution of a decree.* (Jaichund Khusal *vs.* Aba., I. L. R., 5 Bom. 132.)"

If the interpretation as given by Mr. Woodman be correct, then we are of opinion that the attachment of operatives' wages is illegal. We believe that several other companies have similar experience as our own in the matter of the attachment of wages in execution of decrees against operatives.

Under the circumstances, we think it would be well if the Committee of the Association obtain the opinion of some eminent counsel and once for all ascertain whether the attachment is lawful or otherwise. Millowners would then be in a position to appeal to the Small Causes Court, when they are served with attachment orders, to have such orders set aside on the ground of illegality. The matter is put forward in the general interest of all millowners. Hence it is, in our opinion, best that the Association be the body which, as representative of all, should have the matter definitely settled once for all.

We remain,
Dear Sir,
Yours faithfully,
per pro. MORARJEE GOCULDAS & Co.,
D. E. WACHA,
Secretaries, Treasurers & Agents,
THE MORARJEE GOCULDAS S. & W. Co., LD.

MILLOWNERS' ASSOCIATION,
BOMBAY, 22*nd February* 1895.

To

MESSRS. CRAIGIE, LYNCH & OWEN.

DEAR SIRS,

I am directed by the Committee of the Bombay Millowners' Association to hand you the accompanying letter (to be returned), received from the Morarjee Gocouldas Spinning and Weaving Company, respecting attachment orders from the Court of Small Causes on operatives' pay. These attachment orders are a source of great trouble and annoyance to owners and agents of mills, and the Committee desire me to request you to be good enough to obtain counsel's opinion as to the validity of these orders, and whether, as being labourers' wages, the pay of operatives is absolved from attachment as suggested by Messrs. Morarjee Gocouldas and Company.

Yours faithfully,
JOHN MARSHALL,
Secretary.

BOMBAY, 9*th March* 1895.

To

JOHN MARSHALL, Esq.,
Secretary, Millowners' Association.

Re Attachment of Labourers' Wages.

DEAR SIR,

We beg to send herewith copy of the case herein with Mr. Inverarity's opinion which we took as instructed.

Yours faithfully,
CRAIGIE, LYNCH & OWEN.

CASE FOR COUNSEL'S OPINION.

The Querists are the MILLOWNERS' ASSOCIATION of Bombay, an Association formed to look after the interests of the millowners of this city.

The Querists' attention has been lately drawn by one of the mill companies, who are members of the Association, to the fact that such companies are constantly served with attachment orders upon their operatives' wages, from the local Small Causes Court, in execution of decrees obtained by money-lenders and others against indebted operatives, which orders are a source of great annoyance and trouble to the companies, their owners and agents, and a cause of hardship to the mill hands. The Querists, as representing the millowners of Bombay, desire to find a remedy for this evil if possible.

The operatives whose pay it is the practice to attach are "hands," or manual labourers paid by the *month* for their labour, the wages being from about *Rs.* 10 to *Rs.* 15 per month.

Absence from work entails forfeiture of pay for the days of absence.

The Querists submit that under section 266, sub-clause (*j*), of the Civil Procedure Code, the wages of labourers are not liable to attachment in execution of a decree of any Civil Court. Counsel is referred to *Jaichand Khusal* versus *Aba and another*, *I. L. R.*, 5 *Bom.* 132, in which case the learned Judge held that those persons were "labourers" who earned their daily bread by personal manual labour or in occupations which require little or no art, skill, or previous education, and that persons who perform the lowest kind of manual labour in a spinning and weaving mill or other factory come within the category.

Under these circumstances Counsel is requested to advise the Querists.

1. I don't know exactly what is intended to be included in the term "mill hands," but assuming it to be confined to the rank and file, *i.e.*, the persons who perform the lowest kind of manual labour in the spinning of cotton and other labour incidental thereto, the case in 5, Bom., page 132, is a distinct authority that their wages cannot be attached. I am of opinion that the wages of the men who attend to the mules, mix cotton, attend to the carding machines, &c., cannot be attached.

(1) Whether the wages of labourers or "mill hands" employed in spinning and weaving or manufacturing mills are liable to attachment in execution of a decree of the Court of Small Causes or of any other Civil Court?

2. Application should be made by and in the name of the labourer whose wages are attached to raise the attachment. If this is decided in his favour and theCourt lays down the principle, then no doubt it will issue general orders that similar attachments shall not henceforth issue, but in the cases of attachments already levied, application would have to be made by the labourer in each case.

(2) If such attachments are bad, what is the best step to be taken to put an end to them? It is obvious that an application in each recurring instance to the Court by the Company concerned, to get the attachment raised, would be most burdensome, involving expense and the loss of valuable time. Can Counsel therefore suggest any other remedy?

3. I think not; whether a decree or order is right or wrong, it is a contempt to disobey it as long as it stands, and in a Civil Court it would be no defence that the order was wrong in an action to recover money paid away in defiance of the order.

(3) Can the attachment orders be safely disregarded or disobeyed or ignored?

4. I should advise such a representation *after* one case has been taken as a test case and the law determined.

(4) Does Counsel advise that a representation be made to the Chief Judge and Judges of the Court issuing these attachment orders, with the object of getting the Court to prohibit their issue?

5. See answer 2.

(5) In what form or manner and by whom ought such representation to be made, in case Counsel deem it desirable or practicable?

6. Yes, but the application to remove the attachment already levied must be nominally by the person whose wages are attached, though of course the Querists could be the real movers.

(6) Could such representation be made by the Querists?

7. Nothing else occurs to me.

(7) Does any other and what course suggest itself to Counsel in order to put a stop to such attachment orders?

(8) Counsel will please advise generally in case anything occur to him.

J. D. INVERARITY.

March 9th, 1895.

MILLOWNERS' ASSOCIATION,
BOMBAY, 10*th December* 1895.

Small Causes Court orders of Attachment on Wages of Mill Hands.

To

THE MEMBERS OF THE BOMBAY MILLOWNERS' ASSOCIATION.

GENTLEMEN,

The attention of the Committee having been drawn to the inconvenience caused to mill agents and owners—members of the Association—by the numerous orders of attachment by the Court of Small Causes on wages of operatives, it was resolved to take action in the matter on behalf of the Association. Accordingly in a case brought to the notice of the Committee by the Bombay United Spinning and Weaving Company, Limited, on 26th March 1895, the Association's Solicitors (Messrs. Craigie, Lynch and Owen) were instructed to, and did appear in Court and succeeded in obtaining a cancelment of the order. As this, however, only settled the individual case, a petition to the Chief Judge and Judges of the Small Causes Court was drawn up by the Solicitors of the Association setting forth the objections attending the granting and service of these orders and was duly submitted, the Secretary appearing with Mr. C. B. Lynch in person. No special reply was vouchsafed to the petition, but on a further case of an order being served on the Bombay United S. and W. Co., Ld., being brought to the notice of the Committee, Messrs. Craigie, Lynch and Owen were again instructed to appear, and in the course of the hearing it was elicited from the Judge that as a result of a consideration of the petition presented by the Association it had been decided that while there was no alternative but to issue these orders, *it was not necessary for the managers of Mills to attend the Court in cases where the earnings of labourers did not exceed Rupees Twenty and it would be sufficient if, instead of attending the court, they wrote to the Clerk of the Court issuing the order stating the facts of the case in which case the Court would act upon their letters.*

Yours faithfully,
JOHN MARSHALL,
Secretary.

Appendix J.

Enhancement of the "Chappai" duty in the Indore State.

THE SVADESHI MILLS Co., LIMITED,
VICTORIA BUILDINGS,
BOMBAY, *9th July* 1895.

To

THE SECRETARY,
BOMBAY MILLOWNERS' ASSOCIATION.

DEAR SIR,

We are informed by our Agent at Indore that from the 15th ultimo the Government of H. H. the Holkar has increased the Stamping Duty ("Chappai") from 10 annas per cent. to Rs. 7-13 per cent. (*i.e.*, 1¼ anna per rupee) on all country cloth made from yarn of 20s count or under. This course seems to have been adopted solely with the view of protecting the goods manufactured at the Holkar Mills, Indore, and will prove positively detrimental to the interests of all the other mills (of Bombay and the Presidency) who send their goods there for sale.

Under the circumstances we think it would be advisable to send, through the channel of our Association, a strong protest to His Highness' Government on the subject, and if it fail, to apply to the British Resident at Indore.

We, therefore, request you to be good enough to lay this matter before the Committee of the Association as early as possible, so as to admit of immediate steps being taken in the matter.

Yours faithfully,
TATA & SONS,
Agents.

MILLOWNERS' ASSOCIATION,
BOMBAY, *29th July* 1895.

To

THE AGENT TO THE GOVERNOR-GENERAL FOR CENTRAL INDIA,
INDORE.

SIR,

I have the honor, by direction of the Committee of the Bombay Millowners' Association, to address you with respect to the recent action of His Highness the Holkar's Government in raising the Stamping Duty ("Chappai") from 10 annas per cent. to Rs. 7-13 per cent., *i.e.*, 1¼ anna per rupee on all country cloth made from yarn of 20s count or under.

2. The Committee are of opinion that this course will prove very detrimental to the interests of millowners in Bombay and the Presidency who send their goods for sale in

His Highness' territories; and in inviting your attention to the matter, the Committee desire me to express the hope that you will favour them by representing their views to His Highness' Government with the object of getting the duty reduced to its former level.

I have the honor to be,
Sir,
Your most obedient Servant,

C. J. MICHAEL,
for Secretary.

MILLOWNERS' ASSOCIATION,
BOMBAY, *31st July* 1895.

To

MESSRS. TATA & SONS.

DEAR SIRS,

I am directed to acknowledge the receipt of your letter of the 9th instant, and to say that the Committee have addressed the British Resident at Indore with respect to the recent action of His Highness the Holkar's Government in raising the Stamping Duty on all country cloth made from yarn of 20s count or under.

Yours faithfully,

C. J. MICHAEL,
for Secretary.

No. 5966 OF 1895.

FROM

CAPTAIN L. S. NEWMARCH,

FIRST ASSISTANT TO THE AGENT TO THE GOVERNOR-GENERAL FOR CENTRAL INDIA.

To

THE SECRETARY, MILLOWNERS' ASSOCIATION,

BOMBAY.

DATED INDORE RESIDENCY, *the 6th August* 1895.

SIR,

I am directed to inform you that your letter of the 29th July 1895, in which you complain that the Maharaja Holkar has raised the Stamping Duty ("Chappai") from 10 annas per cent. to Rs. 7-13-0 per cent. on all country cloth made from yarn of 20s count or under has been sent to His Highness' Minister for consideration.

2. As the Millowners' Association is probably aware there is but one cotton mill in Indore Territory which is owned by His Highness the Maharaja, and the increase in the tax has probably been made with the object of increasing the sale within his own territory of goods manufactured in his own mill.

I have the honor to be,
Sir,
Your most obedient Servant,

L. S. NEWMARCH,
First Assistant to the Agent to the Governor-General
for Central India.

MILLOWNERS' ASSOCIATION,
BOMBAY, *9th November* 1895.

To

THE AGENT TO THE GOVERNOR-GENERAL FOR CENTRAL INDIA,
INDORE.

SIR,

Under date of 29th July 1895, I had the honor to address you with respect to the action of His Highness the Holkar's Government in raising the Stamping Duty ("Chappai") from 10 annas per cent. to Rs. 7-13-0 per cent. on all country cloth made from yarn of 20s count or under, and solicited your assistance with the view of getting the duty reduced to its former level. In your reply, No. 5966 of 6th August, you were good enough to say that the subject of the Association's representation had been communicated to His Highness' Minister for consideration. Since then my Committee have had no further communication on the subject, and in now reverting to the matter, they desire to solicit the favour of your kindly informing them what has been the result of your reference to His Highness' Minister.

I have the honor to be,
Sir,
Your most obedient Servant,
JOHN MARSHALL,
Secretary.

No. 619 OF 1895.

FROM

RAO BAHADUR K. C. BEDARKAR,
MINISTER TO HIS HIGHNESS THE MAHARAJA HOLKAR, G.C.S.I., INDORE,

To

THE FIRST ASSISTANT AGENT TO THE GOVERNOR-GENERAL
FOR CENTRAL INDIA.

DATED DURBAR OFFICE, INDORE, *the 2nd November* 1895.

SIR,

With reference to your endorsements Nos. 6005, dated 8th August 1895, and 7417, dated 28th September 1895, giving cover respectively to copies of letters dated 29th July and 18th September 1895, from the Secretary, Millowners' Association, and Messrs. Tata and Sons, Agents for Svadeshi Mills Company, Limited, of Bombay, on the subject of the enhancement in the rate of "Chappai duty" on country-made cloth from ten annas per cent. to the abnormal rate of Rs. 7-13-0 per cent., I have the honor to inform you that the measure is an experimental one for a year only, commencing from the 15th June 1895.

2. At the end of the year the Durbar will see whether it will be expedient, in the interest of the State, to continue it any longer on considering the state of trade, the profit the cotton mill would derive and the loss the Sayar Department would suffer in their revenue during the year.

I have, &c.,
K. C. BEDARKER,
Minister to His Highness the Maharaja Holkar.

No. 8821 OF 1895.

CENTRAL INDIA AGENCY OFFICE,

DATED INDORE RESIDENCY, *the 13th November* 1895.

Copy forwarded to the Secretary, Millowners' Association, Bombay, for information, in continuation of this office letter No. 5966, dated the 6th August 1895.

By order,

L. S. NEWMARCH,

First Assistant to the Agent to the
Governor-General for Central India.

MILLOWNERS' ASSOCIATION,
BOMBAY, *12th December* 1895.

To

THE SECRETARY TO GOVERNMENT,

GENERAL DEPARTMENT,

BOMBAY.

SIR,

I am directed by the Committee of the Bombay Millowners' Association to wait upon you—for the favor of submission, through the Government of Bombay, to the Government of India—with copies of correspondence which has passed between the Association and the Agent to the Governor-General for Central India with reference to the recent enhancement of the "Chappai" duty on country-made cloth imported into the Indore State from annas 10 to Rs. 7-13-0 per cent.

2. This "Chappai" is not levied for any specific purpose or service performed by the State, nor is it, so far as the Association can ascertain, called for by the position of the State's finances, but is purely an import duty imposed for the purpose of protecting and enhancing the profit derived from the Cotton Mill at Indore belonging to H. H. the Maharaja Holkar. Indeed, it is practically admitted to be so in almost as many words in the letter of 2nd November 1895 from H. H. the Maharaja's Minister to the First Assistant Agent to the Governor-General for Central India, and no other reason or excuse is advanced in justification of the imposition, which is, moreover, restricted to country-made cloths, the Maharaja's mill being unable to produce goods of the finer qualities which would compete with imported foreign manufactures.

3. The Committee of the Association cannot conceive that the Government of India will view the infliction of such a tax with indifference, and they venture to express the hope that H. E. the Governor-General in Council will cause such representations to be made to the Indore State as will lead to its removal.

I have the honor to be,

Sir,

Your most obedient servant,

JOHN MARSHALL,

Secretary.

No. 48 OF 1896.

POLITICAL DEPARTMENT,

BOMBAY CASTLE, *4th January* 1896.

FROM

A. SHEWAN, ESQ., I.C.S.,
ACTING SECRETARY TO GOVERNMENT,
BOMBAY,

TO

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
BOMBAY.

SIR,

I am directed to acknowledge the receipt of your letter dated the 12th ultimo, relative to the recent enhancement of the "Chappai" or Stamping Duty on country-made cloth imported into the Indore State from annas 10 to Rs. 7-13-0 per cent.

2. In reply, I am to inform you that your representation with its accompaniments has been forwarded to the Government of India.

I have the honor to be,
Sir,
Your most obedient Servant,

A. SHEWAN,
Acting Secretary to Government.

No. 2457 OF 1896.

POLITICAL DEPARTMENT,

BOMBAY CASTLE, *7th April* 1896.

FROM

SIR E. CHARLES K. OLLIVANT, K.C.I.E.,
ACTING CHIEF SECRETARY TO GOVERNMENT,
BOMBAY,

TO

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
BOMBAY.

SIR,

I am directed to acknowledge the receipt of your letter dated the 12th December last, regarding the enhancement, to about Rs. 7-13-0 per cent., of the duty on country-made cloth imported into the Indore State. In reply, I am to inform you that the Government of India

has decided that there is nothing in the Maharaja's engagements with the British Government which prevents him from levying import duty on cotton goods imported into His Highness' territory.

2. The Association will no doubt observe that the Cotton Duties Act gives power to the Government of India to levy a duty of exactly the same kind, though not so large in amount, on cotton goods imported from the territories of Indore into British India, and the Governor-General in Council will cause inquiries to be made into the facts of the case with a view of determining whether the provisions of the law to which allusion is made should be put into operation.

I have the honor to be,
Sir,
Your most obedient Servant,
E. C. K. OLLIVANT,
Acting Chief Secretary to Government.

No. 3434 OF 1896.

POLITICAL DEPARTMENT,
BOMBAY CASTLE, 28*th May* 1896.

From

SIR E. CHARLES K. OLLIVANT, K.C.I.E.,
ACTING CHIEF SECRETARY TO GOVERNMENT,
BOMBAY,

To

THE SECRETARY TO THE MILLOWNERS' ASSOCIATION,
BOMBAY.

SIR,

In continuation of my letter No. 2457, dated the 7th ultimo, I am directed to intimate for the information of your Association, that the Government of India has received a report from the Agent to the Governor-General in Central India on the authority of the Minister to His Highness Maharaja Holkar, to the effect that the Indore State Mills do not export cotton goods into British India, and that all cotton cloth and yarn manufactured in these mills are sold locally.

2. In these circumstances and in the absence of knowledge of facts, inconsistent with the information forwarded by the Indore Durbar, the Government of India, I am to say, do not at present intend to provide for the levy of duty on cotton goods imported into British India from Indore territory.

I have the honor to be,
Sir,
Your most obedient Servant,
E. C. K. OLLIVANT,
Acting Chief Secretary to Government.

Appendix K.

Assessment of Income-tax on the Profits of Mill Companies.

No. 303.

THE HINGUNGHAT MILL CO., LD.,
HINGUNGHAT, *3rd June* 1895.

To

JOHN MARSHALL, ESQ.,
SECRETARY, MILLOWNERS' ASSOCIATION,
BOMBAY.

DEAR SIR,

I beg to enclose herewith copy of correspondence passed between the Deputy Commissioner of Wardha and this Company regarding assessment of income-tax on the profits of the Company for 1894, and shall thank you to let me know, at your earliest convenience, what practice is followed in Bombay in respect of deduction from the profits on account of deterioration of the machinery in the case of calculating income-tax, and also whether the Company is liable to the assessment on the plea set forth by the Deputy Commissioner. It is a fact that nothing has been transferred from the Profit and Loss Account to the Depreciation Fund Account, but so far as I can understand the Company is entitled to an allowance of 5 per cent. on the cost of machinery from the *year's profits*, notwithstanding whatever entries are made in the Company's accounts.

An early reply will highly oblige.

I am, Dear Sir,
Yours faithfully,
T. BYRNE,
Secretary and Manager.

THE HINGUNGHAT MILL CO., LD.,
DATED *19th May* 1895.

To

THE DEPUTY COMMISSIONER,
WARDHA.

SIR,

As requested in your letter No. 2868, dated the 8th idem, I have the honor to forward herewith a printed copy of our Report, Balance Sheet and Abstract of Profit and Loss Account for the year ending 31st December last. The profit for the year amounted to Rs. 17,830-6-1 as will be seen from any of the above documents, but it is not liable to income-tax. The tax is calculated after deducting from the profit five per cent. of the cost of the machinery for deterioration. To ascertain this, I beg to refer you to our Balance Sheet for 1892, from which

you will notice that we have transferred from the profit to the depreciation fund Rs. 5,000 only. But we were allowed about Rs. 37,000 for deterioration in the case of calculating income-tax and we paid to the Government Rs. 334-4-4 on Rs. 12,836 and the remainder of the profit.

You have got copies of our Balance Sheet, and should you like to take trouble to refer to any of them and to the amount of tax we paid, you will find the same allowance made to us.

I have the honor to be,
Sir,
Your most obedient Servant,
T. BYRNE,
Secretary and Manager.

No. 3395.

From

THE DEPUTY COMMISSIONER,
WURDHA,

To

THE SECRETARY AND MANAGER,
HINGUNGHAT MILL CO., LD.

DATED 1st *June* 1895.

SIR,

I have the honor to acknowledge receipt of your letter No. 285, dated the 19th ultimo forwarding printed copy of the Report, Balance Sheet and Abstract of Profit and Loss Account of your Company for the year ending the 31st December last.

2. The profit of 1894 after allowing for the loss in Oil Mill working came to Rs. 17,830-6-1. You urge that the Company is not liable to income tax, because 5 per cent. on the cost of machinery (Rs. 7,10,754), comes to Rs. 37,000 or considerably more than the profits aforesaid. I do not, however, find that those profits have been added to the depreciation fund ; on the contrary the entire sum claimed on account of wear and tear of machinery, *viz.*, Rs. 37,000 has been made up from the Reserve Fund. It is true that for 1892 your Company was allowed about Rs. 37,000 for deterioration, in spite of the fact that it actually transferred from the profit and loss account to the depreciation Fund, Rs. 5,000 only, but this course was not in accordance with the practice followed in Bombay, where no deduction is ever allowed at a higher rate than that set apart by the Company. In the present case no deduction whatever has been made by the Company from the profit and loss account, and I consider, therefore, that it should pay income tax on Rs. 17,830, the amount payable being Rs. 464-5-2. A formal notice under section 12, Act II of 1886, will now be served upon you, demanding payment of Rs. 464-5-2 by the 20th instant.

3. In conclusion I desire to inform you that 5 per cent. is the maximum rate at which depreciation allowance on account of plant and machinery can be passed and that in future you will be required to justify the adoption of that rate.

I have the honor to be,
Sir,
Your most obedient Servant,
H. V. DRAKE-BROCHMAN,
Deputy Commissioner.

MILLOWNERS' ASSOCIATION,
BOMBAY, 15*th June* 1896.

To

THE SECRETARY AND MANAGER,
HINGUNGHAT MILL CO., LD.,
HINGUNGHAT.

DEAR SIR,

Having laid before the Committee of the Association your letter of the 3rd instant, with accompanying copies of correspondence between your Company and the Deputy Commissioner, Wurdha, I am directed to inform you that, in their opinion, the contention of the Deputy Commissioner is correct and that his ruling is in accordance with the practice in Bombay which is not to allow any deduction except on sums actually set aside for depreciation, and then only up to 5 per cent. on the value of machinery. The Committee would, accordingly, advise your paying the amount demanded as the claim is in accordance with what has been accepted by the mills in Bombay.

Yours faithfully,
JOHN MARSHALL,
Secretary.

Appendix L.

Proposed Legislation to Prevent Frauds in the Cotton Trade.

No. 4686.

REVENUE DEPARTMENT.

Bombay Castle, 21st June 1895.

RESOLUTION.—Ordered that the following Despatch be addressed to the Secretary of State for India :—

"With reference to the correspondence ending with the despatch from Lord Cross, Revenue, No. 7, dated 11th June 1891, regarding certain measures suggested by the Honorable Mr. H. E. M. James, I.C.S., for the prevention of frauds in the cotton trade and of the deterioration of the cotton grown in the Bombay Presidency, we have the honor to state that the opinions which this Government desired to obtain from local experts on the subject—copies of which, together with copies of the communications received subsequently from the Survey Commissioner and Director of Land Records and Agriculture and the Chamber of Commerce, Bombay, are herewith enclosed—reached us so far back as the year 1892. The consideration of the matter was, however, delayed in expectation of a report from Dr. Watt, Reporter on Economic Products to the Government of India, on the varieties of cotton in this Presidency. It now appears that this report cannot be furnished for a considerable time to come, as it awaits the completion by Dr. Watt of a tour throughout the cotton growing districts of the Presidency. We, therefore, consider it desirable to state our views on the subject without further delay.

"2. The suggestions made by Mr. James may be classified as follows :—

(1) Proposals for—

(*a*) the improvement of seed by the offer of annual prizes for the best cotton grown,

(*b*) selection and distribution of seed by Government, and

(*c*) instruction to cultivators regarding picking and cleaning ;

(2) Proposals—

that every owner should be required to show on each bale exported to Europe—

(*a*) place at which the cotton was pressed,

(*b*) district in which it was grown,

(*c*) whether the cotton is pure or mixed,

(*d*) shipper's name ; and

that it should be made penal to fail to comply properly with the above requirements and to do any of the following acts :—

(*a*) to mix varieties,

(*b*) to transport seed cotton into certain areas for adulteration,

(*c*) to arrange knives of gins to clip seed,

(*d*) to gin together two or more varieties ;

(3) Proposal to employ, for the improvement of cotton, through the means above indicated, 5 Assistants to the Survey Commissioner and Director of Land Records and Agriculture, "good, hard-headed, experienced European men of business," with salaries of Rs. 700, rising to Rs. 1,000 *plus*, allowances, who, however, should not institute prosecutions, but only report malpractices to their superior or to the Magistrate of the district.

"3. With regard to the first set of proposals, we are inclined to think that the offer of prizes would be of little practical use. The large grower of cotton would hardly be influenced by any such offer, and the man who has only an acre or two under cotton produces so insignificant an amount that it is not very material what is the character of the article he grows. Further, the cultivators probably know rather better than the most scientific theorists what pays best, and it is doubtful whether such instructions as Mr. James suggests will have much effect. As, however, it is the duty of the Agricultural Department to do all it can for the improvement of the cotton as of other staple crops grown in the Presidency, the head of

that Department will be directed to do what is practicable in that direction, and if Dr. Watt's report referred to in paragraph 1 above will supply any aid, advantage will be taken of it.

"4. Of the second set of proposals those that require bales to be marked on the analogy of the Merchandise Marks Act are not, in our opinion, open to serious objection, and are supported by the Manchester, as well as the Liverpool, Chamber of Commerce. But we beg leave to point out that it is for the importing and not for the exporting countries to take action in the matter. It is no part of the duty of this Government to protect the inhabitants of other countries, and it is improbable that the cultivators or other residents of this country would derive any advantage from the marking of the bales. The proposals to make certain acts penal are practically a suggestion to revive the Cotton Frauds Act. There is a slight expression of official opinion in their favour, but a large majority of the officers consulted and almost all persons engaged in the cotton trade are emphatically opposed to them. The Liverpool Chamber of Commerce supported Mr. James's recommendations, but that body is concerned mainly because Liverpool is a port of transit, and its opinion is of less weight than that of the Bombay and Manchester Chambers of Commerce, whose members are directly concerned in the purchase, sale and manufacture of cotton. The Karachi Chamber of Commerce, while objecting to Government supervision, favours legislation to make it penal to mix and pack various stables for fraudulent purposes on the analogy of the Hope Act in England. It, however, appears to us that the provision regarding cheating in the Indian Penal Code renders such legislation superfluous. We venture to think that the opinion of the Bombay Chamber of Commerce, from the interest of a large proportion of the members in the cotton trade and the direct connection which now subsists between many of them and the cultivators, is entitled to great weight in this matter, and we solicit a reference to the letter from that body, dated 11th November 1891. In our opinion that letter contains a complete answer to Mr. James's arguments for legislation and in some important respects corrects some of his statements of fact. It is made clear that the total production of cotton in this Presidency has not declined, and that if the production of inferior varieties is more common, it is because on the whole the cultivation of those varieties is found more profitable owing to their greater suitability to the soil and climate. Such injury to the Indian cotton industry as is due to malpractices or negligence on the part of the growers and middlemen is in our opinion overstated. There is little evidence of adulteration, though mixing is a recognised custom of the trade. Moreover, the fact must be admitted, and experiments have actually proved that, whatever may be the trouble and precautions taken, the staple of Indian cotton can never be permanently altered or improved. Of whatever quality may be the foreign seed that may be used, the cotton produced deteriorates after the first generation of plants: there is hybridization, and the cotton grown from the seed of plants raised from foreign seed speedily becomes similar in quality and staple to the local indigenous variety. The exports to England constitute now but an insignificant fraction, no doubt, of the aggregate quantity produced, but this result is due not so much to any further deterioration in the staple of the Indian cotton as to the increasing supply and cheapness of the superior American and Egyptian cotton and to the facts that almost all the machinery in England is now mainly adapted for the spinning of long-staple cotton, and the workmen object to deal with the short-staple varieties. While the exports to England have decreased, the average annual exports to the Continent of Europe have largely risen, and the consumption of Indian cotton in the Indian mills is steadily growing. There being thus a demand for the varieties which are best suited to the soil and climate of this Presidency, these varieties are naturally produced to meet it. While no doubt the opinion of an officer of Mr. James's standing is entitled to careful consideration, we desire to point out that all associations in Bombay connected with cotton protest against Government interference in the manner suggested by him, and we venture to think that their opinions carry in this matter greater weight than those expressed by Mr. James. The traders and consumers in other countries may also be expected to protect themselves, and at any rate it is not for this Government to protect them. The legislative measure suggested by Mr. James could not be enforced without a large number of inspectors, whose presence probably would be more strongly resented as an interference with the trade, than possibly would be the pressure of taxation which must necessarily be imposed to provide their remuneration.

"5. The third set of proposals made by Mr. James cannot be given practical effect to without legislation, for which, so far as we can see, no sufficient case has been established. The main object of employing these Assistants is stated to be the improvement of cotton by advice and otherwise, but in the present state of the finances we do not advise the employment of even one Assistant, as proposed by Mr. Ozanne, unless it can be shown more clearly what practical good is likely to be derived from the experiment. As already stated, we doubt whether much can be done in the way of teaching agricultural wisdom to a class of people who have been cultivators for many generations and who probably know more about the land and how and with what crops it can profitably be cultivated than any officers who could be appointed.

"6. It will thus be seen that most of the proposals advocated by Mr. James are in our opinion either undesirable or unlikely to lead to results which would justify the expenditure the adoption of them would involve. We think that competition and a prudent regard for their own interests on the part of all engaged in the production of, and trade in, cotton will do more towards the utilisation of the land to the best advantage than any aid from Government, and that no action need be taken by Government in this matter beyond rendering such assistance, advice, and information as the Agricultural Department as at present constituted can furnish."

2. A copy of the above Despatch should be forwarded to the Government of India for information in continuation of the letter from this Government, No. 7805, dated 14th November 1891.

G. S. CURTIS,
Under-Secretary to Government.

No. 6506.

REVENUE DEPARTMENT.

Bombay Castle, 27th August 1895.

Despatch from Her Majesty's Secretary of State for India, No. 8, Revenue, dated 18th July 1895 :—

"I have considered in Council your Excellency's letter No. 16, dated the 14th June 1895, with accompanying papers, concerning Mr. James's proposals for checking frauds in the Bombay cotton trade and for preventing the deterioration of the superior cotton hitherto grown in the Broach District. I regard the Bombay Chamber of Commerce letter of the 11th November 1891 as a valuable contribution to the discussion of these important subjects, while the Chamber's letter of the 1st May 1895 brings out the fact that the United Kingdom now takes less than 3 per cent. of the raw cotton sent to Bombay and less than 5 per cent. of all the cotton exported from Bombay.

"2. I agree in the view, taken after careful investigation by your Government, that it is not desirable, in the interests of the Bombay cotton trade and of cotton production, to propose penal legislation against mixing different cottons, or against other questionable practices in the cotton trade. I agree also that there is not sufficient ground for regulating by law the transport of seed (or unginned) cotton from one district to another, or for establishing a staff of cotton inspectors for improving and developing the cultivation of cotton. I approve your proposal that the Agricultural Department should do what may be possible to promote the improvement of the Bombay cotton staple by the selection of seed and by careful cultivation."

RESOLUTION.—Copies of the despatch from the Secretary of State should be forwarded to the officers and Department concerned for information with reference to Government Resolution No. 4686, dated 21st June 1895. The special attention of the Survey Commissioner and Director of Land Records and Agriculture should be invited to the last sentence of the despatch. Copies should also be placed on the Editors' Tables and sent to the Chambers of Commerce, Bombay and Karachi, the Bombay Cotton Trade Association and the Bombay Millowners' Association, for information with reference to Government letter No. 4688, dated 21st June 1895.

G. S. CURTIS,
Under-Secretary to Government.

Appendix M.

The Bombay Boiler Inspection Act.

GENERAL DEPARTMENT.

Bombay Castle, 9th December 1895.

No. 5360.—The following draft of rules which it is proposed to make under Section 35 of the Bombay Boiler Inspection Act, 1891—

(1) for settling under clause (*a*) thereof the duties and emoluments of Examiners appointed under the said Act,

(2) for regulating under clause (*c*) of the said section the conduct of the examinations to be held under Section 19 of the said Act,

(3) for prescribing, under clause (*d*) of the Section 35 aforesaid, the qualifications to be required of candidates at the said examinations, the fees to be paid by them, the forms of certificates to be granted to them, and the capacity of boiler of which each such certificate shall qualify the holder to be in charge, and

(4) under clause (*f*) of the Section 35 aforesaid, generally for giving effect to the provisions of the said Act in every part of the Presidency of Bombay in which that Act is in force including Aden ;

is published for the information of persons likely to be affected thereby. It is proposed that the rules in this draft should supersede all rules heretofore in force under the said Act with the exception of those published under Government Notifications Nos. 1877 and 1877 *A*,* dated 21st May 1894. The draft and any objections or suggestions with respect thereto received before the 15th day of January 1896 will be taken into consideration on or after that date :—

* Published at pages 457 *et seqq.* of the *Bombay Government Gazette* for 1894, Part I.

Draft Rules relating to Certificates and Examinations of Mechanical Engineers.

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I.—*Preliminary.*

Short Title.

1. These rules may be cited as "The Bombay Engineers' Examination Rules, 1895."

2. In these rules unless there be something repugnant in the subject or context—

(*a*) "the Act" means the Bombay Boiler Inspection Act, 1891 ;

(*b*) "section" means a section of the said Act ;

(*c*) "the Collector" (i) means in the City of Bombay the Collector of Bombay, (ii) in Aden includes the First Assistant Resident, and (iii) means elsewhere the chief local officer in charge of the revenue administration of a district ;

(*d*) the words defined in Section 3 shall be deemed to have respectively the same meaning as is given to them by the Act ;

(*e*) words in the singular include the plural, and *vice versa*.

II.—*Board of Examiners.*

3. The Collector shall be *ex-officio* President of the Board of Examiners.

Meetings.

4. The Examiners from time to time nominated under Section 20 shall meet at the request of the Collectors, whenever necessary, in such place as he may from time to time deem expedient.

Examinations by whom to be conducted.

5. Each examination shall be conducted by such members of the Board, not less than four in number, as the Collector with a view to their successive service as far as possible in rotation may request to attend for the purpose.

Emoluments.

6. Each Examiner shall be entitled to receive a fee of 50 rupees for each meeting of the Board, at which any duty prescribed by the Act

is performed and which he attends from the beginning to the end.

7. The Examiners shall endorse on the printed application of each candidate the result of his examination for a certificate of competency, and return to the Collector the application so endorsed.

III.—Examinations.

Dates of examinations.

8. (i) Examinations shall ordinarily be held in the City of Bombay for the Presidency proper, and for Sind in the City of Karachi, once every two months on the second Wednesday of the month. (ii) At Aden examinations shall be held once every two months on the second Wednesday of the month and shall be for third class certificates only.

9. Every examination shall be attended by one or more clerks from the Collector's office, who shall do such clerical work as may be necessary and shall act as interpreter when required to do so by the Board of Examiners.

Kinds of examinations.

10. The examinations will be of three kinds, one for each of the three classes of certificates of competency which the Board is hereinafter empowered to grant.

IV.—Admission of Candidates to the Examinations for Certificates of Competency.

A.—General.

Fees for examinations.

11. Candidates at examinations for certificates of competency will pay fees at the following rates :—

	Rs.
For a 1st class certificate	... 20
Do. 2nd do.	... 15
Do. 3rd do.	... 10

Unsuccessful candidates will not be entitled to a return of any portion of the fee paid by them; but, if applied for, the fees paid by any applicant who is not admitted to examination will be returned to him in full :

Provided that, in the event of a candidate being unavoidably absent from any examination for which he has paid fees, it shall be in the discretion of the Collector to allow him to appear at any examination held within six months of the first without a second payment of fees.

Application.

12. Every applicant for examination must make an application in the form of Appendix A.

He shall duly fill in all the parts of the said form which are to be filled in by a candidate, and sign the same in the presence of the Collector, an Assistant Collector or a Magistrate, who shall append his signature in token of attestation. The applicant shall then lodge his application at the office of the Collector not later than fifteen days before the date fixed for the examination, together with—

(*a*) all testimonials of good character, sobriety, experience and ability, together with copies of the same ;

(*b*) any other papers required by these rules or the printed form of application ; and

(*c*) a receipt from a Government treasury for the amount of the fee prescribed in Rule 11 for the examination at which he wishes to appear ;

(*d*) a letter declaring in what language he desires to be examined ;

(*e*) all previous certificates issued to the applicant under the Act.

Candidates to be able to read.

13. Candidates for certificates of competency who are natives of India must prove to the satisfaction of the Examiners that they can read their vernacular sufficiently well to perform the duties required of them.

B.—Testimonials.

Testimonials.

14. No applicant will be admitted to examination whose testimonials as to sobriety, experience and ability do not relate to a period of at least 12 months immediately preceding the date of application to be examined, and are not in the opinion of the Board trustworthy and satisfactory.

15. The testimonial for any period during which the candidate acted as a chief engineer must be signed by the manager, owner or secretary by or under whom the candidate was employed, and, for such period as he acted as a second or lower grade engineer, must be signed by the chief engineer, to whom the candidate was subordinate ; but if for any sufficient reason the chief engineer's signature is not obtainable, it may be signed by the manager, owner or secretary, but the testimonial must declare that the facts stated therein are either in accordance with the reports of the chief engineer, or, if no such reports are available, are within the personal knowledge of the person signing the same.

16. Testimonials relating to service beyond the limits of British India must be countersigned either by the Consul, or by some other recognised official authority of the country in which the service was performed ; or, in the case of a Native State, by the Political Agent :

or must be authenticated by the testimony of some credible person on the spot having personal knowledge of the facts required to be established.

17. If the Board has reason to doubt the truth of any fact stated in any application or testimonial, it may make through the Collector such inquiries as it shall think fit.

18. The applications and copies of the testimonials referred to in Rule 12 shall be filed in the office of the Steam Boiler Department, and the original testimonials shall, at the close of each examination, be returned to the candidates who presented them, if they apply for the same, and

copies of them shall be obtainable free of cost on application to the Collector.

C.—Age and Training of Candidates.

Training of third class candidates.

19. A candidate for a third class certificate of competency will not be admitted to examination, unless he (*a*) is qualified within the meaning of the rules next following as a candidate for a second class engineer's certificate of competency, or unless he (*b*) proves to the satisfaction of the Board that previous to his application he has been three years employed as a fireman on engines and boilers or (*c*) produces from the Principal of the College of Science at Poona, or from the Principal of the Victoria Jubilee Technical Institute at Bombay, a certificate stating that he has completed a three years' course in the workshops of that College or Institute and during that period has been constantly instructed in the management of engines and boilers.

Age and training of second class candidates.

20. A candidate for a second class engineer's certificate of competency must be 21 years of age. No candidate for a certificate of this class will be admitted to the examination, unless he (1) proves to the satisfaction of the Board that, previous to his application,—

(*a*) he has served an apprenticeship for not less than three years to an engineer, and that during that time he has been employed on the making or repairing of engines; or

(*b*) he has been employed for not less than three years as a journey-man mechanic in some factory or workshop on the making or repairing of engines; or

(*c*) he has for not less than two years fulfilled the requirements either of clause (*a*) or of clause (*b*) as to service or employment, and has, for not less than one year in addition thereto, served as engineer-in-charge or assistant engineer in some mill or factory with boilers under steam; or unless he

(2) produces from the Principal of the College of Science at Poona or under the signature of the Director of Public Instruction, as the full Technological Certificate of the Victoria Jubilee Technical Institute at Bombay, a certificate stating that he has completed in the workshops of such College or Institute a three years' course, and during that period has been constantly instructed in the management of boilers and engines.

Age and training of first class candidates.

21. A candidate for a first class engineer's certificate of competency must be 22 years of age. No candidate for a certificate of this class will be admitted to the examination unless he proves to the satisfaction of the Board that, previous to his application,—

(1) he has received such training as is required by Rule 20 in the case of a candidate for a second class engineer's certificate of competency; and also proves that—

(2) either

(*a*) he possesses or is entitled to a first class engineer's certificate of service; or,

if he neither possesses nor is entitled to a first class certificate of service,

(*b*) that he has served—

(*i*) for at least one year with boilers under steam as engineer with a second class engineer's certificate of competency, or

(*ii*) for at least two years with boilers under steam as engineer with a second class engineer's certificate of service, or

(*iii*) for at least one year with boilers under steam as second engineer with a second class engineer's certificate of service, and, in addition, for at least six months as chief engineer with boilers under steam which are by law required to be in the charge of an engineer holding a certificate;

Provided that if an applicant who is able to satisfy the Collector as to the character of his services, has in consequence of service abroad been unable to obtain a second class certificate of competency or of service, he may be allowed, if the Collector see fit, to be examined for a first class certificate of competency or of service, although he has not obtained a certificate of the lower grade.

22. Any person qualified under the rules hereinbefore contained to appear for examination as a candidate for certificate of any class other than the third class, may be permitted to appear for examination as a candidate for a certificate of any class inferior to that for which he is so qualified to appear as a candidate.

D.—General Rules regarding Service.

23. Every candidate who qualifies for admission to the examination by engine-room service, must show by his testimonials that he has been regularly employed in the engine-room as a fireman or as an engineer of a certain grade.

24. Service with boilers not continuously under steam shall count as service of half the same length with boilers continuously under steam, unless the candidate proves that more than half of such service was actually under steam; and the candidate must show by his testimonials whether the boilers with which he has worked were or were not continuously under steam.

25. Service as an engineer means service in those capacities only which afford opportunities of obtaining practical experience as an engineer on engines, boilers and their appurtenances; it does not include service as a fireman, stoker, donkeyman, greaser, winchman, labourer, or engineer's steward.

26. Service performed in places where the Act is not in force may be accepted as qualifying service subject to the same rules as those which

apply to service performed in places where the Act is in force.

V.—Subjects of Examination for Certificates of Competency.

27. To be entitled to a third class certificate of competency a candidate must satisfy the Examiners that— Third class.

(*a*) he fully understands the working and management of boilers, the use of the best means of firing for the prevention of smoke, and the separate use of gauge glass-cocks, blow-off cocks, scum-cocks and other appliances ;

(*b*) he is able to some extent to explain the actual working of engines, and the separate uses of feed-pumps, slide-valves, pistons and other appliances ;

(*c*) he is able to show how he would act in case of the break-down of any portion of the machinery, &c.

28. To be entitled to a second class certificate of competency a candidate— Second class.

(*a*) must give a description of boilers, and the methods of staying them, together with the use and management of the different valves, cocks, pipes and connections ;

(*b*) must understand how to correct defects from accident, decay and other causes, and know the means of repairing such defects :

(*c*) must understand the use of the barometer, thermometer and salinometer, and the principles on which they are constructed ;

(*d*) must know the causes, effects and usual remedies for incrustation and corrosion ;

(*e*) must state how a temporary or permanent repair could be effected in case of derangement of a part of the machinery, or of total break-down ;

(*f*) must write a legible hand, and understand the first five rules of arithmetic, and decimals, and their application to questions about consumption of stores, full capacities of tanks, the duty of pumps, and the direct strains in engines and boilers ;

(*g*) must pass a creditable examination as to the various constructions of engines in general use as to the details of the different working parts, external and internal, and the use of each part ;

(*h*) must possess a creditable knowledge of the prominent facts relating to combustion, heat and steam.

29. To be entitled to a first class certificate of competency a candidate must be able to— First class.

(*a*) make an intelligible hand-sketch or a working drawing of some one or more of the principal parts of a steam-engine ; and to mark in, without a copy, all the necessary dimensions in figures, so that the sketch or drawing could be worked from ; *

(*b*) take off and calculate indicator diagrams ;

(*c*) calculate safety-valve pressures, and the strength of the boiler shell, stays and riveting ;

(*d*) state the general proportions borne by the principal parts of the machinery to each other, and calculate the direct stress, the torsional stress and the bending stress, in round bars, and the direct stress and the bending stress in rectangular bars with given loads ;

(*e*) explain the method of testing and altering the setting of the slide-valves, and sketch about what difference any alteration in the slide-valve will make in the indicator diagram, and also explain the method of testing the fairness of shafts, and of adjusting them ;

(*f*) explain surface condensation, superheating, and the working of steam expansively ;

(*g*) work calculations including the mensuration of superficies and solids and the extraction of the square root, and the application of these rules to questions relating to the power, duty and economy of engines and boilers, and to the stresses in rods, shafts and levers of the engine.

VI.—Mode of Examination.

30. Every examination shall be of such a nature as to test the practical knowledge of the candidates and to ascertain their competency to manage boilers and prime-movers. Examination to be practical.

31. The examination for third class certificates will be conducted *viva voce*, and in the City of Bombay will be held in Her Majesty's Indian Marine Dockyard, and elsewhere, if possible, in a foundry where the candidate's knowledge can be practically tested in the use of the steam, vacuum and water-gauges. Third class.

32. (1) Each first and second class candidate will in the first place be called upon to give written answers within a prescribed time to ten of the "Elementary Questions" issued by Government and referred to in Appendix D. If the candidate's answers are not satisfactory, his examination will cease, and he shall be declared to have failed. First and second class.

(2) If his answers to the ten questions are satisfactory, the candidate will be called upon—

(*a*) if a first class candidate—

(*i*) to answer, within a prescribed time, a paper of ten questions in arithmetic as specified in clause (*g*) of Rule 29 ;

* See Appendix C.

(*ii*) to make, within a prescribed time, a rough drawing of some part of a boiler or engine;

(*iii*) to answer *viva voce* questions on the subjects specified in clauses (*b*) to (*f*), both inclusive, of Rule 29, and on the papers which may have been set to him;

(*b*) if a second class candidate—

(*i*) to answer, within a prescribed time, a paper of ten questions in arithmetic as specified in clause (*f*) of Rule 28;

(*ii*) to answer *viva voce* questions on the subjects specified in clauses (*a*) to (*g*), both inclusive, of Rule 28 and on the papers which may have been set to him;

(3) Answers to written questions must be worked out in the presence of at least one of the Examiners.

(4) Each candidate's answers to written questions must be given up on the expiry of the time prescribed, whether his answers are then complete or not.

(5) If, at the expiry of the time prescribed—

(*a*) the answers given by the candidate satisfy the Examiners of his capability to take charge, in the case of—

(*i*) a first class candidate, of boilers, whatever their nominal horse-power, and in the case of

(*ii*) a second class candidate, of boilers of ninety nominal horse-power,

(*b*) the candidate has failed to work out the whole of the questions set to him, but the result of the *viva voce* examination, taken in connection with the answers to such of the questions as he has worked out, satisfies the Examiners that the candidate is competent to take charge, in the case of—

(*i*) a first class candidate, of boilers, whatever their nominal horse-power and in the case of

(*ii*) a second class candidate, of boilers of ninety nominal horse-power,

he shall be declared to have passed, otherwise the candidate shall be declared to have failed.

Re-appearance for examination.

33. When a candidate for a first or second class certificate fails either in the elementary questions or in the subsequent portion of the examination, the Board of Examiners shall fix a period after the expiry of which he may again appear for examination, and shall inform him thereof; and the candidate shall not be at liberty to appear again for examination at any place at which an examination is held under the Act until after the expiry of the period so fixed.

VII.—Rules for the Examination Room.

34. Candidates will be allowed, in the time allotted, to cancel any part of their work, and, when required, additional paper will be supplied by the Examiner, but they will not be allowed to work out the problems on a slate or on waste paper. The additional sheets must be attached to and form part of the examination papers to be given in by the candidate.

35. The examination in rough working drawing which candidates for first class certificates have to pass under Rule 29 (*a*), may at the candidate's option be applied either to hand-sketches clearly dimensioned and complete in the necessary *views* and *sections* or to drawings to a scale. Candidates will have to bring with them any drawing instruments they may require.

Penalty for unfairness.

36. A candidate discovered (*a*) to have taken into the examination room any book, paper, document or memoranda of any description, or (*b*) copying from or affording, giving or receiving any assistance or any information to or from, or communicating in any way with another, during the time of examination, shall be regarded as having failed in his examination, and will be turned back for four months, in the same manner as if he had failed in the practical part of the examination; and no part of the fees he may have paid for examination will be returned to him.

Leaving examination room.

37. If a candidate leaves the room before answering any question which has been given to him, he cannot afterwards be permitted to answer it, but the Examiner may substitute other data, or another question.

VIII.—Grant of Lower Grade Certificates in certain cases.

Lower grade certificates.

38. If a candidate allowed, under the proviso to Rule 21, to be examined for a first class certificate though he has not obtained a certificate for a lower grade, or if a candidate already in possession of a certificate of service fail to pass the examination for the higher grade, but pass the examination for the lower grade, he may receive a certificate for the grade passed, but no part of the fee paid by him will be returned.

Consequence of failure.

39. A candidate who has been permitted to be examined for a first class certificate of competency under the proviso to Rule 21 without first obtaining a second class certificate of competency or a first class certificate of service, and who fails in his examination in practical knowledge, shall not be re-examined for a certificate of the higher grade until he has served 12 months as second engineer with a second class engineer's certificate of competency as required by the rules.

40. If the candidate fails in the examination for the lower as well as for the higher grade of certificate, he may be re-examined for a second class certificate only, subject to the provisions of Rule 33.

IX.—Postponement of Grant of Certificate in certain cases.

Short service.

41. (1) If, after a candidate has passed his examination, it is discovered that his services are insufficient to entitle him to a certificate of the grade for which he has passed, such certificate will not be granted to him; but if the Collector is satisfied that the error in the calculation of his services did not occur through any fault or wilful misrepresentation on the candidate's part, the Collector may direct the certificate to be issued, or may allow the candidate to appear for re-examination without payment of further fee, when he has performed the deficient service.

Service sufficient for a lower grade certificate.

(2) If, in such a case, the applicant's services are sufficient to entitle him to receive a certificate of a lower grade, provided as aforesaid he has not wilfully misrepresented the amount of his services, a certificate of such lower grade may be granted to him, and the difference between the fee paid by him for the superior certificate and the fee payable for the inferior certificate may be refunded.

Re-examination.

(3) In such a case, when the applicant has by further service made up the time in which he was found to be short, he may be required, before he can receive the higher certificate, to be re-examined in all the subjects.

X.—Surrender of Lower Grade Certificates.

Holder of lower grade certificate to surrender it before grant of first or second grade certificate.

42. No certificate of the first or second class shall be granted to the holder of a certificate of a lower grade unless and until the holder has surrendered to the Collector the certificate of the lower grade.

43. Every certificate of competency granted under Section 22 to a person in possession of a certificate entitling him thereto under the said section shall be in the form in this behalf provided in Appendix B, and shall be endorsed on the certificate of competency by virtue of which such person is so entitled as aforesaid.

XI.—Certificates of Service.

Examinations to be practical.

44. In order (1) to ascertain that a candidate for a certificate under Section 23 of the Act is possessed of competent skill for the charge and management of a boiler, and (2) to determine what class of certificate he is qualified to hold, the Board of Examiners shall subject him to such practical examination as they in each case think fit.

45. Applicants for certificates of service will be charged fees at the following rates :—

	Rs.
First	10
Second	5
Third	3

XII.—Form of Certificates.

Form of certificate.

46. Certificates of competency and of service shall be in the forms given in Appendix B, respectively, or to the like effect.

Certificates under Section 22.

47. Applications under Section 22 for certificates of competency corresponding to foreign certificates in the possession of the applicants, shall be in the form of Appendix I. Each applicant shall duly fill in the form, and, together with copies of the original foreign certificates in his possession, shall lodge the form with the Collector at least ten days before any meeting of the Board of Examiners.

Capabilities of holders of certificates.

48. Holders of certificates of the first class will be deemed to be capable, as first class engineers, of having charge of boilers of any horse-power.

Holders of certificates of the second class will be deemed to be capable, as second class engineers, of having charge of boilers not exceeding ninety horse-power nominal.

Holders of certificates of the third class will be deemed to be capable, as third class engineers, of having charge of boilers not exceeding thirty horse-power nominal.

Duplicate certificates how to be made.

49. Applications for duplicates under Section 26 shall be lodged with the Collector, together with a sworn declaration describing the lost certificate and other documents relied upon by the applicant.

Record of duplicates.

50. Duplicates of all certificates granted under the Act shall be recorded in the Steam Boiler Office.

APPENDIX **A.**

Rotation No.

Bombay Boiler Act II of 1891.

APPLICATION
FOR AN
ENGINEER'S CERTIFICATE OF COMPETENCY
UNDER SECTION_____

(A)—Name, &c., of Applicant.

Names at full length. 1	Surname. 2	Permanent Address, stating Town, Street and No. of House and name of Person (if any) with whom residing. 3

Date of Birth.			Where born.	
Day. 4	Month. 5	Year. 6	Town. 7	Country. 8

(B.)—Particulars of all previous Certificates (if any) whether issued in British Possessions, or elsewhere.

Number. 9	Competency or Service. 10	Grade. 11	Where issued. 12	Date of issue. 13	If at any time suspended or cancelled, state by what Court or Authority. 14	Date. 15	Cause. 16

(C.)—Certificate now required.

Grade. 17	Competency or Service. 18	Address to which it is to be sent 19

(D.)—If Applicant has failed in a previous Examination for the Certificate now required, he must here state when and where. If he has not failed, he must state so in writing across this Division.

Day. 20	Month. 21	Year. 22	Port. 23	Subjects in which he failed. 24

(E.)—Declaration to be made by Applicant.

(TAKE NOTICE.)—Any person who makes, procures to be made, or assists in making, any false representation for the purpose of obtaining for himself or any other person, a Certificate either of competency or service will be criminally prosecuted.

I DO HEREBY DECLARE that the particulars contained in Divisions (A), (B), (C), (D), and (F), of this Form are correct and true to the best of my knowledge and belief; and that the PAPERS enumerated in Division (F) and sent with this Form are true and genuine documents, given and signed by the persons whose names appear on them. I further declare that the Statement (F) contains a true and correct account of the whole of my services without exception.

And I make this Declaration conscientiously believing the same to be true.

*Dated at*_____*this*_____*day of*_____189 .

Signed in the presence of

_____
Signature of applicant.

_____
Present address.

F.)—List of Testimonials and Statement of Service.

(The Testimonials to be numbered consecutively according to the number given in Column 25 below.)

No. of Testimonial (if any).	Where employed.	Horse-power of Engines.	Style of Factory.	Service of Applicant.						Remarks.	Initials of verifier.
				Capacity.	Date of Commencement.	Date of Termination.	Time employed in this service.				
							Years.	Months.	Days.		
25	26	27	28	29	30	31	32	33	34	35	36

APPENDIX **B.**

(*See Rules* 43 *and* 46.)

Form of Certificate of Competency.

Certificate of Competency of the Class granted under the Bombay Boiler Inspection Act, 1891.

No. of 189 .

A.B., aged about , at present residing at , having satisfied the Board of Examiners appointed under the Bombay Boiler Inspection Act, 1891, of his competency to have charge of a boiler of any horse-power (*or* not exceeding 90 or 30 horse-power nominal, *as the case may be*), is granted under Section 21 (or 22, *as the case may be*), of the said Act this Certificate of Competency of the First (or Second or Third, *as the case may be*) Class.

The of 189 .

(Signed) } Board of Examiners.

Duplicate of this Certificate has been recorded in the Steam Boiler Office this day of 189 .

(Signed)

Collector of

Form of Certificate of Service.

Certificate of Service of the Class granted under the Bombay Boiler Inspection Act, 1891.

No. of 189 .

A.B., aged about , at present residing at having satisfied the Board of Examiners appointed under the Bombay Boiler Inspection Act, 1891, at — that he has served for a period of not less than three years prior to the 18th January 1892 (the date on which the said Act came into force) as Engineer in actual charge and management of a boiler, and that he is possessed of competent skill for the charge of a boiler of any horse-power (or not exceeding 90 or 30 horse-power nominal, *as the case may be*), is granted under Section 23 of the said Act this certificate of service of the First (or Second or Third, *as the case may be*) Class.

The of 189 .

(Signed) } Board of Examiners.

Duplicate of this Certificate has been recorded in the Steam Boiler Inspection Office.

Collector.

Form of Certificate to be granted under Section 22 of the Act.

Whereas Mr. at present residing at has produced before us a Certificate of the class issued to him by the , we, in accordance with the provisions of the Bombay Boiler Act of 1891, Section 22, hereby authorize him to be in charge of boilers of horsepower on the production of this Certificate.

APPENDIX **C.**

Examination in Rough Working Drawing for a First-Class Engineer's Certificate of Competency.

1. The regulations in regard to the qualifications of a candidate for a First Class Engineer's Certificate of Competency specify that—

> "He must be able to make rough working drawings of the different parts of the engines and boilers;
>
> "He must be able to state the general proportions borne by the principal parts of the machinery to each other."

2. In accordance with these clauses, a candidate for a first-class certificate is required to make a rough working drawing of the parts specified on the other side of this leaf. A mechanic who has been some years in charge of engines and boilers ought by this time to have familiarly in his mind the general construction of at least one set of engines and boilers, say that set he was last with. Fine drawing is not expected, and in the proportions of the parts a wide margin will be allowed; absurd dimensions will be failure in practical knowledge.

3. The drawing *must*, however, be practically a working drawing, giving a sufficient number of views to show the parts *fully*—sections, plans, or elevations, just as the candidate would require to be supplied to him if he had to make the parts to the design of another person.

4. A clear hand sketch showing the construction completely and fully dimensioned will be accepted if the candidate prefers this alternative.

5. A portion only of the parts specified may be accepted in place of the whole, if that portion is sufficient to show that the candidate has a good practical idea of the construction of the parts, and a fair notion of their general proportions or dimensions.

6. Candidates are hereby cautioned not to put on paper what they have not fully considered, and deliberately intend to be understood, as their statement of what they know about the construction of any part required.

7. The statements given in by a candidate may be in themselves, apparently, of little importance, but, as sample material from which the state of the candidate's knowledge of engines and boilers is to be inferred, every detail which is glaringly inconsistent with a sound knowledge of the use of the part, or in which an essential consideration has evidently been overlooked, is an important element in the description which the candidate is giving of his own qualifications.

8. The candidate is advised not to begin more than he can clearly finish in the time allowed. An important object in this part of the examination is to ascertain whether the candidate can be trusted to mark all necessary dimensions upon a sketch or a drawing. The test of this is, practically, the making of the part from the sketch without having to supply additional dimensions, and without measuring the drawing. To prove this ability the candidate must fully dimension the parts shown in his sketch or drawing, notwithstanding that the parts may be correctly drawn to scale. A drawing is fully dimensioned when no part of it is left to the option of the party who is to work to the drawing.

9. To prevent misunderstanding, however, when the candidate has been led into showing more of the details than he has time fully to finish, he should name, in the statement on the other side, the particular parts which he has fully dimensioned.

10. All dimensions should have lines and darts to indicate distinctly the points between which the dimensions are given.

11. Beware of writing cross dimensions upon centre lines or upon longitudinal dimension lines. This is not an order, but a recommendation.

12. The candidate is not expected to design anything: he has merely to sketch or draw something with which he is expected to be already familiar.

13. Pencil in nothing after 3 o'clock: all the dimensions, the figures, and the darts must be inked in; employ the remaining time in examining the drawing and in inking in any figures which may have been before overlooked, and in checking the dimensions.

14. Make sure that you will have sufficient room on the sheet to show all the necessary views. You can have another sheet of paper if necessary. All the paper used must be forwarded with the drawing.

15. Fill in and sign the following statement:—

SUBJECT FOR EXAMINATION IN ROUGH WORKING DRAWING.

(*Read the foregoing General Instructions.*)

A common slide valve with its spindle. Show also an outline section of the parts at the cylinder face. Show the provision for connecting the slide valve to the spindle.

The candidate is requested to fill up the following and to attach this paper to his drawing:—

STATEMENT BY THE CANDIDATE.

The accompanying drawing, made by me this day, without referring to any document, and without the assistance of any person, is intended by me to be sufficient for the new construction of the parts above described, to fit the places of similar parts which are to be removed. The construction is similar to what I have been with in the_____Factory, Mill, or Workshops _____, but the dimensions may be different.

The diameter of the cylinder is_____

The stroke of the piston is_____

The stroke of the valve is_____

The cover at top end on steam side is_____

The cover at bottom end on steam side is_____

The lead at top is intended to be_____

The lead at bottom is intended to be_____

The inside cover is +_____or_____

The thickness of the face of valve is_____

The thickness of the body of valve is_____

The greatest opening for steam will be_____

That gives an area equal to one_____

The opening for exhaust when the crank is on the top centre is_____

That gives an area equal to_____th of piston.

The length of the connecting rod is_____
The valve will cut off steam on the down stroke at_____
The valve will cut off steam on the up stroke at_____
} *The candidate may omit this part if he chooses.*

The parts fully dimensioned, in ink, are_____

*Dated at*_____

*this*_____*day of*_____*189*

_____Applicant.

APPENDIX D.

Instructions to Engineer Examiners.

Examiners will require all candidates to fill up a form of which a copy is attached, and they will forward the same to the Collector along with the report of the examination.

For the present the questions for both classes of engineers will be taken from the same book of "Elementary Questions"; and candidates for first class certificates are expected to show their superiority by giving answers more complete than those of the other candidates.

The arithmetical questions, for engineers and the *viva voce* examinations for all candidates will be continued as heretofore, and failure in the elementary questions will be treated as failure in arithmetic.

The numbers of the questions for each examination are not to be communicated to the candidate until his examination commences.

New editions with alterations will be issued from time to time.

For the questions to be answered see the Book of Elementary Questions. The questions need not be written, only the answers to them.

Form of Preliminary Questions to be answered by the First Class and Second Class Candidates.

City	Class for which examined
Date	Candidate's Name

a. Where and how long did you serve in works at the making or at the repairing of engines, and in what capacities?

b. How long have you served as fireman or driver?

c. How long have you served in the engine-room, and in what capacities?

d. With what descriptions of engines have you served,—jet condensing, surface condensing, or non-condensing engines, compounds, triples, inverted cylinders, or horizontal engines? What size were the engines?

e. With what descriptions of boilers have you served,—Lancashire, marine, multitubular, sectional or locotype boilers?

f. What engine defects have come under your notice, what caused these defects, and how were they remedied? Give the names of the factory for verification.

g. What boiler defects have come under your notice, what caused these defects, and how were they remedied? Give the names of the factory for verification.

PROCEEDINGS OF THE ANNUAL GENERAL MEETING OF THE ASSOCIATION.

THE Annual General Meeting of the members of the Bombay Millowners' Association was held at the rooms of the Association on 25th June 1895, Mr. George Cotton presiding. There were also present :—Messrs. F. C. Macrae (Gokak Water Power and Manufacturing Company, Limited) ; Dinshah Eduljee Wacha (Morarjee Goculdas, Mahaluxmi and Sholapore Mills) ; Sassoon J. David (Standard and David Mills) ; K. R. Cama (Colaba Land and Mill Company, Limited) ; Rangildas Bhucandas and Hurgowandas Itcharam (Hope Mills) ; Ahmedbhoy Hubibbhoy (Apollo Press Estate and Surat Press Factory) ; Ramdas Keshowjee (New Great Eastern S. & W. Company, Limited) ; Damoderdass Tapidass (Alliance Cotton Manufacturing Company) ; Manmohandas Ramjee and Vithaldas Damoder Thackersey (Hindustan, Indian, Western India, and Wadia Mills); Goculdas Naranjee and Tulsidas G. Parekh (Soonderdas, Khandeish and Madras United Mills) ; Vandrawandass Purshotamdass (Malabar S. & W. Company, Limited) ; and Mr. John Marshall, Secretary.

The notice convening the meeting having been read by the Secretary,

Mr. Cotton said : Gentlemen,—In moving the adoption of your Committee's report, and in asking you to pass the accounts made up to December 31st, 1894, I shall confine my remarks to the present condition of our industry and to calling your attention to a few of the more important questions that have engaged attention since the last annual meeting. You will notice from the statement showing the number of mills working, and in course of erection in India, that, since 1890, the increase of spindles has been small. The figures are—

1891	77,498	2·4 per cent.
1892	50,538	1·5 „
1893	173,685	5·0 „
1894	73,819	2·0 „

being an average increase of 2½ per cent. per annum for the past four years, and not more than is justified by the normal annual growth of consumption. Just now, when so much is being said about the increased competition of Bombay with Lancashire, it may be of interest to compare the number of spindles in India with those in Great Britain and other parts of the world. The figures according to the latest known estimates are—

Great Britain	45,270,000
America	15,831,883
Europe	27,945,160
India	3,649,736
China	89,000
Japan	660,000
Total ...	93,445,779

so that the present spinning power of India is only 3·9 per cent. of the total, and we have but 8 per cent. of the number of spindles engaged in Great Britain—and as it has been shown by carefully prepared figures that only 20½ per cent. of our production is over 20s, it follows that the competition of Indian with English mills is represented by 1·64 per cent. Another point is that, whereas one town in Lancashire—Oldham—has, since 1873, added 4,000,000 spindles, we in India with all our natural advantages have only increased by some 2,549,624. Surely Lancashire might let us have rest, and feel content that we cannot compete with them in the finer goods, for which, with the growth of wealth in India, there must be a constant increasing demand. This time last year I had to deplore the dislocation to our trade which resulted from the Currency Legislation of the previous year, and to-day I would refer to the war in the Further East which, at one time, threatened to close one of our most important markets ; but judging from our exports which during the eight months—August to March 1894-95—were 212,310 bales, as against 206,043 during the same period 1893-94, the war between China and Japan inter-

fered less with our trade than the closing of the Mints. At present all the mills are well under contracts, and are doing fairly well; but this, in my opinion, is due more to the fact that we are not increasing the number of our spindles beyond the normal growth of our trade, than to any expansion of trade owing to the peace which now happily prevails. I think it will take time for China to recover from the effects of the recent struggle, and years may elapse before the lessons taught by the war will result in that opening of the country which we all so much desire to see, nor do I think we have much need to fear competition from the erection of mills in China. It will require years of good government before capitalists are induced to invest in industries which can alone thrive under strong honest administrations. Japan having become an Eastern Power may find it necessary to spend more than the indemnity received from China, to maintain that position, and will, I think, be less able to compete in the markets of the East with the productions of untaxed labour. But be these views right or wrong, we, in India, with the advantage of being able to grow cotton at our doors, should be able to hold our own against those, who, under many disadvantages, have to import the raw material.

THE COTTON DUTIES ACT.

I do not think any useful purpose would be served by my attempting to answer any of the statements made by the deputation which waited upon Her Majesty's Secretary of State for India, the Right Hon'ble Mr. Fowler, who, to my mind, appears to understand the position thoroughly, and is reported to have asked for a written statement of facts which could be forwarded to the Government of India for reply. Gentlemen, if any facts are forthcoming, trying to prove the arguments of the deputation, I have no doubt but that Government with its usual courtesy and desire for fairplay will give your Committee an opportunity of considering them, and I am satisfied we shall be able to prove, not by mere assertion, but by facts, that so far from India being protected against Lancashire, it is we who have cause to complain of the protection afforded by the 5 per cent. import duty on the bulk of our mill stores. At the same time I think it would be sound policy for the Government of India to remove the slightest shred of complaint by notifying that all 20s yarn and under and cloth made from 20s yarn and under imported from Great Britain, should be duty free. A simple notification, as has been done with Glasgow dyed yarn imported into Rangoon, would be sufficient. If there is no import of goods made from 20s yarn, then there can be no loss of revenue. If, on the other hand, there is a limited quantity of such goods imported, it is only just, however small the quantity, that they should come in duty free. My own impression is that no goods made of 20s yarn and under are imported, and certainly no 20s yarn. As your chairman I would like it to go forth that while we, in common with other citizens, supported the re-imposition of the import duty for purposes of revenue, we are as much opposed to protection in any form as the most ardent free trader in England.

INCREASE OF THE HALALKORE TAX ON MILLS.

From the very full statement prepared by Mr. J. Wallace, C.E., to be found on page 160 of your Committee's report, you will see how very important is the contention between the Bombay Municipal Corporation and the Association. Your Committee, as will be seen from the correspondence, have tried by facts and figures to show the Municipal Commissioner how unjust the increased assessment is, and having failed, are now, with the consent of the Commissioner, appealing to the Chief Judge of the Small Causes Court. Under these circumstances, it would, I think, be improper for me to do more than point out how the case stands as regards one of the three mills selected for experiment. The mill is the Maneckjee Petit, which employs 3,945 persons. For removing the night-soil the Municipality now demand Rs. 233-9-7 per month. When the Municipality first took over the service their charge was Rs. 90-0-0 only. The cost when removed by the owners was Rs. 40-0-0. The estimated cost from experiments by Mr. Wallace would be Rs. 68-8-10½. These few figures will show you how desirable it is that we should fight the question out at any cost.

Your Committee have tried without success to obtain a reduction in the charges for water supplied to the mills which at present are prohibitory. In Bombay we have this anomaly, that while on the one hand our industries are asking for water at such a price as would increase the Municipal revenue owing to increased consumption, on the other hand we have the Health Officer complaining that one cause of the increased death-rate is because the City is water-logged, owing to the great waste that is continually going on. I am one of those who think that the only sure preventive against this waste is to introduce meters throughout the City. So long as the people have a free supply of water, leaky taps or pipes cause them no anxiety; but make them pay for the water consumed, and you will see a wonderful change, and how easy it is to prevent waste. During the year your Committee have had many communications with the Commissioner of Customs and Chief Inspector of Factories, and by being willing in all cases to meet their requirements, have found little or no friction. We have had several representations from mofussil mills complaining of the requirements of the Inspecting Officer, but I must say that in nearly every instance we felt it our duty to advise compliance with what seemed to your Committee the reasonable orders of Government. From the balance sheet you will see that our income for the year exceeds our expenditure by some Rs. 2,599-0-9, but I am afraid we shall have to provide for some heavy law expenses during the coming year. In conclusion, I would express the thanks of the Committee and myself to Mr. Marshall, who as a member of the Association, and as our Secretary, has rendered us such good service for so many years, and who by his able memorial to the Government of India, dated September 10th, 1894, placed our position clearly and fully before Government at a time when sound reason, supported by facts, must have been of the greatest value in determining the policy of Government regarding the Cotton Duties Bill. (Applause.)

In seconding the chairman's motion "that the report of the Committee of the Bombay Millowners' Association, together with the statement of account for the year ending 31st December, 1894, be received and adopted," Mr. Damodar Tapidas said that after the lucid and able speech of the chairman it needed no comments from him. He might only say that he did not agree with the chairman's expression of opinion as to the exemption of the counts below 20s.

Mr. Dinshaw E. Wacha, in supporting the motion, said:—Mr. Chairman,—I have great pleasure in supporting the resolution. You, Sir, have, with that lucidity of thought and expression, which is so characteristic of you, touched at fair length on the salient points embodied in the report, which is an ably-prepared document, and for which we are all indebted to our indefatigable secretary, Mr. Marshall. I agree with you that we are singularly fortunate in possessing a secretary of his ability, energy, and grasp of great economic principles—principles which have to be carefully borne in mind in connexion with our correspondence and memorials with the Imperial and the Provincial Governments. (Hear, hear.) We owe much to him, and I sincerely trust that, as our finances are improving, the Committee will appreciate his services by a more liberal remuneration than is allowed to him at present. (Cheers.) I heartily concur with you, Mr. Chairman, that a more closely-reasoned memorial than the one we submitted to the Government a few months ago, bristling with unimpeachable facts and figures, could not have been prepared, presenting so fully the case of the mill-owners of Bombay on the excise duty. (Hear, hear.) Coming now to some of the points dealt with by you, I shall say this, as to the growth of the spindle power of our cotton factories during the last three or four years. It is comparatively insignificant with the growth during the previous decade. The reason is not far to seek. The first strong check was given by the monetary crisis which followed the great boom in the silver market in 1890. The price of the white metal went up like a rocket only to come down like a stick. The financial disasters of the day prevented the rapid, and rather unquieting, growth in our spindles which was then to be witnessed. (Hear, hear.) Again, production was far in excess of consumption. We all remember how for two successive years we had to work shorter hours for a time. It did us the greatest good. But while consumption was slowly overtaking production, there came upon us the closure of the mint with all the ill-consequences, which we

have since been suffering from, and from which we are now emerging. The exports for the past year are still backward by half a lakh of bales to China and Japan. But we are slowly creeping up. And as soon as the new currency nostrum, which we must all deplore, adjusts itself to the new conditions of our trade, we shall be, I hope, again in a fairly flourishing condition. (Hear, hear.) I might say that our position might have been worse had the Japanese war taken place simultaneously with the currency crisis, though, we must all admit, the correctness of the chairman's observation that the war has done us less harm than the ill-advised closure of the mints. As to the future competition of China itself with India, I am of a different opinion from you, Mr. Chairman. I admit China is a slow country. It moves at the pace of the snail. Its policy is a Fabian one. But it is also said to be the characteristic of the Chinese that once they break away from their chronic inertia they move with the force of the avalanche. (Laughter.) Be that as it may, I must say I am much more in fear of Japan than China. Though for the moment it is hampered by the war, there is no saying how soon it may compete with our yarn in the common markets of China. It has certain advantages and disadvantages. If by dint of perseverance it can so compete as to sell its yarn by even a pie per pound cheaper than we can, it is eventually destined to beat us. Hence, I fully agree with the very sound practical advice which the chairman has given as to the wisdom of reducing the cost of our production by all possible economies. (Hear, hear.) It may be that we may not be able to make any very reasonable reduction in the wages of our operatives. But we must economise in all other directions.

This brings me to the important question referred to by the chairman, namely, the probability of Lancashire agitating, and succeeding too for the exemption from the import duty of all English yarns and cloths under 20s. No doubt opinions will differ on the subject. I am aware of the apprehension entertained by many weaving companies that Lancashire, in such a contingency, will keenly compete with our trade in the coarser descriptions of cloth. We must, however, not lose sight of the fact that at the same time there will be nothing left for Manchester to cry against. There will not even be the ghost of protection. I am personally a firm believer in free trade, and I think India has vastly benefited by such a trade, and the sooner we regain our old position, the better. (Hear, hear.) All the same, I say let the competition of Manchester be ever so keen. If we are put on our mettle, we ought to show by our skill, enterprise, and wise economy that we could still beat Lancashire in the coarser kinds of yarns and cloths. If we are to evolve our own industrial salvation, then, I say, the time is near at hand to put forth our best exertions to achieve that desired end, without which we never can progress. (Hear, hear.) There remain two local matters to deal with. I think, gentlemen, the Association has put forth its best efforts to combat the excessive demands of the Municipality for halalcore cess. It has, I fear, strained the construction of the clause in the Municipal Act which prescribes the levy of the cess from large concerns like mills and other establishments. We have a good strong case, and I am confident that with the able expert evidence to which the chairman has referred, we shall be in a position to resist successfully the iniquitous charge—for I cannot call it by any other epithet. (Hear, hear.) As to the reduction of the water-rate for industrial purposes, the late Municipal Commissioner admitted the justice of it as you must have noticed from his letter appearing in the reports. The cheaper the water for industrial purposes, the better. It benefits the consumers as well as the Municipality. No doubt large wastes are made now which, if prevented, might give us more supply which could be beneficially made available for mills. Who wastes the water is a moot question? No doubt some is wasted by consumers, but it is also true that a great deal of water is lost to the city by the negligence of the Municipality itself. However, this is not the occasion on which I should say more about it or about the meter controversy, which is also a vexed one. But I beg to assure this Association that whenever the Municipality is in a position to allow us water, I shall not be wanting in my duty, provided I am a member of the Corporation, to second the efforts of our chairman in this matter. (Cheers.) With these observations I shall conclude but not, Mr. Chairman, without remarking that in no previous year, during the whole history of our Association, did we do more solid, more useful, and more

important work than during the period under review. That work is tangibly borne testimony to by the voluminous annual report lying before us. We had very large and intricate imperial questions, affecting the finances of the empire, to deal with, and it is a source of congratulation to all of us that we have solved them to our satisfaction, though the Government has not fully conceded our prayer. The practical working, again, of the excise duty, I must admit has hitherto been attended with success. There has been very little friction to speak of between the Government and ourselves. When we bear in mind that in England beer brewers and others who have to pay excise, more or less severely, complain of internal interference with their trade, it will be allowed that we are many ways better off. We have tried to meet each other in a most conciliatory spirit and with the happiest results to both. All through there has been a spirit of fair compromise and justice. And so far I join with the chairman in giving credit to the excise authorities. (Cheers.) With these observations I beg to support the resolution. (Applause.)

The resolution was put to vote and carried unanimously.

On the motion of Mr. Macrae, seconded by Mr. Ahmedbhoy Habibhoy, it was resolved that Mr. George Cotton be elected chairman and Mr. Framji Dinshah Petit deputy chairman of the Association for the current year.

It was also resolved that the Hon'ble Mr. N. N. Wadia, C.I.E., Messrs. K. R. Cama, Gordhandas Khatau, Runchordas Narotamdas and Jehanghirjee Hormusjee, who retire from office by rotation, be re-elected members of the Committee of the Bombay Mill-owners' Association for the year 1895.

The chairman then proposed that the Committee be empowered to pay from the funds of the Association to the Victoria Jubilee Technical Institute the sum of Rs. 2,000, being the Association's donation for the year 1895-96.

Mr. K. R. Cama seconded the motion, which was agreed to.

On the motion of Mr. Wacha, a vote of thanks was passed to the Chairman.

Appendix N.

STATISTICS.

STATEMENT of Imports of Piece-Goods (Grey, Bleached, Coloured and Printed) and of Yarns (Grey and Dyed) from Great Britain into Bombay, Calcutta and Madras, from the year 1851 *to* 1895, *both inclusive.*

Year.	Piece-Goods.			Yarns.		
	Bombay.	Calcutta.	Madras.	Bombay.	Calcutta.	Madras.
	Yards.	Yards.	Yards.	Lbs.	Lbs.	Lbs.
1851	116,351,747	213,757,342	3,712,729	6,384,321	18,281,592	1,289,835
1852	113,567,856	163,851,027	3,731,934	5,681,870	13,946,539	1,503,000
1853	130,838,032	172,098,876	8,038,050	6,849,463	15,350,537	2,068,994
1854	192,200,419	271,208,527	8,695,054	7,668,093	15,650,107	1,946,584
1855	128,193,027	256,069,194	6,542,924	7,447,529	16,901,310	2,107,969
1856	130,459,853	275,016,345	4,517,561	4,559,670	15,224,537	1,923,999
1857	137,761,636	235,190,273	9,375,347	2,838,644	10,691,863	2,370,741
1858	281,836,364	416,362,074	15,431,647	8,744,517	18,369,490	4,036,325
1859	307,086,509	520,899,016	20,425,632	12,899,875	20,043,485	5,741,441
1860	267,443,986	403,351,123	20,648,072	4,571,134	16,641,847	5,656,930
1861	272,573,717	418,671,687	14,628,188	5,578,828	13,933,256	3,694,985
1862	178,803,604	295,508,637	9,748,215	4,811,384	9,594,896	1,675,239
1863	232,321,038	234,645,916	16,352,677	5,592,995	10,394,931	3,702,562
1864	189,812,984	223,036,538	14,787,062	4,268,662	8,742,699	3,447,635
1865	175,486,677	319,047,954	17,291,103	4,073,811	6,981,809	2,232,948
1866	243,476,368	351,572,331	22,081,805	6,877,968	10,795,517	4,629,986
1867	316,784,109	528,434,956	23,258,498	6,568,619	13,006,019	4,684,638
1868	555,337,050	619,101,683	31,793,397	7,780,303	13,236,453	6,873,396
1869	296,158,439	518,741,346	29,683,469	7,981,949	11,858,210	7,773,638
1870	272,898,226	687,639,911	45,750,099	9,946,299	16,816,936	8,649,598
1871	305,416,233	684,926,367	47,560,133	6,097,531	12,041,848	6,876,841
1872	262,849,273	657,123,291	48,177,871	6,163,813	11,490,636	8,616,040
1873	349,631,830	664,987,114	57,666,809	8,667,090	11,192,248	8,918,841
1874	292,843,697	765,762,164	49,878,834	8,867,978	14,041,529	10,510,639
1875	305,917,934	744,439,224	44,683,288	6,863,763	12,945,102	10,104,020
1876	356,940,508	733,913,330	54,875,423	8,246,211	12,090,167	9,664,609
1877	354,779,192	885,688,850	39,106,318	10,624,710	14,364,841	8,683,595
1878	344,068,807	749,233,431	47,038,579	7,754,005	13,967,396	8,373,916
1879	343,811,233	788,759,250	61,375,691	7,469,113	10,580,436	9,581,363
1880	531,050,559	1,007,531,497	77,010,037	13,024,923	16,446,089	12,108,002
1881	544,890,697	947,329,460	82,451,852	12,326,706	13,597,371	11,099,762
1882	500,248,293	883,611,784	106,615,818	12,019,123	14,780,667	13,069,871
1883	572,738,196	878,949,353	107,868,579	16,220,463	13,478,764	11,033,824
1884	568,220,318	908,294,475	120,841,003	14,299,380	15,313,840	13,114,875
1885	547,773,459	911,987,148	93,757,204	14,132,372	13,473,067	9,597,197
1886	700,061,881	1,159,407,968	143,318,736	17,087,709	14,177,149	13,937,810
1887	585,502,258	988,370,500	117,502,619	14,990,151	14,040,137	13,432,638
1888	652,344,548	1,045,951,384	138,271,060	16,595,176	14,778,545	14,570,258
1889	634,608,171	1,031,000,980	144,140,343	13,011,348	11,836,681	13,393,848
1890	665,550,786	1,037,911,379	115,224,797	15,805,515	12,455,601	13,284,690
1891	572,065,309	961,686,226	108,083,576	15,526,869	12,484,617	14,666,189
1892	548,944,867	1,013,742,658	93,892,712	12,427,053	10,108,327	10,390,439
1893	604,439,138	1,009,441,511	106,086,291	10,466,233	13,124,097	11,387,889
1894	719,324,449	1,161,138,343	140,749,235	11,723,868	10,529,734	12,547,763
1895	484,780,087	925,203,136	99,427,366	10,857,586	10,689,066	10,188,466

ANNUAL IMPORTS FROM EUROPE INTO BOMBAY OF PIECE-GOODS AND YARNS FROM 1ST JANUARY 1886 TO 31ST DECEMBER 1895.

DESCRIPTION OF GOODS.	From 1st Jan. to 31st Dec. 1886.	From 1st Jan. to 31st Dec. 1887.	From 1st Jan. to 31st Dec. 1888.	From 1st Jan. to 31st Dec. 1889.	From 1st Jan. to 31st Dec. 1890.	From 1st Jan. to 31st Dec. 1891.	From 1st Jan. to 31st Dec. 1892.	From 1st Jan. to 31st Dec. 1893.	From 1st Jan. to 31st Dec. 1894.	From 1st Jan. to 31st Dec. 1895.
GREY GOODS.										
36 in. & under × 37/9 yds. Shirtings	Pcs. 32,05,280	Pcs. 22,83,782	Pcs. 26,97,543	Pcs. 22,49,526	Pcs. 24,38,190	Pcs. 20,59,260	Pcs. 13,23,978	Pcs. 18,02,879	Pcs. 18,23,648	Pcs. 14,22,336
7/9 „ do. do. 5½ lbs. & under ...	„ 1,687	„	„	„ 1,220	„ 600	„ 120	„ 3,747	„ 6,450	„ 1,748	„ 4,261
„ „ do. do. 6½ lbs. do. ...	„ 51,259	„ 390	„ 8,214	„ 51,699	„ 12,991	„ 38,317	„ 43,550	„ 90,805	„ 79,228	„ 56,712
„ „ do. do. 7 lbs. do. ...	„ 3,49,722	„ 1,68,102	„ 2,09,723	„ 2,57,453	„ 2,27,098	„ 2,94,599	„ 2,21,296	„ 2,89,028	„ 2,94,931	„ 1,97,528
„ „ do. do. 7½ lbs. do. ...	„ 47,547	„ 31,119	„ 61,311	„ 97,817	„ 94,726	„ 84,425	„ 82,605	„ 1,18,950	„ 72,739	„ 2,21,380
„ „ do. do. 8 lbs. do. ...	„ 84,581	„ 1,85,076	„ 2,47,751	„ 3,97,405	„ 5,27,770	„ 5,05,391	„ 5,36,225	„ 4,76,383	„ 4,87,822	„ 4,22,943
„ „ do. do. 8½ lbs. do. ...	„ 1,84,533									
„ „ do. do. above 8½ lbs.	„ 5,19,064	„ 1,78,229	„ 1,94,087	„ 2,08,140	„ 2,02,522	„ 2,50,937	„ 2,01,750	„ 1,95,982	„ 1,85,471	„ 2,46,423
40/5 „ do. do. 6 lbs. & under ...	„ 2,662	„ 12,970	„ 15,159	„ 10,389	„ 3,417	„	„	„ 2,150	„	„ .....
„ „ do. do. 7 lbs. do. ...	„ 90,358	„ 1,07,048	„ 65,578	„ 78,320	„ 41,362	„ 50,349	„ 17,002	„ 6,262	„ 12,332	„ 2,471
„ „ do. do. 8 lbs. do. ...	„ 4,08,077	„ 2,87,347	„ 2,56,185	„ 3,52,621	„ 2,43,458	„ 2,20,005	„ 1,73,016	„ 2,29,892	„ 2,68,208	„ 2,49,805
„ „ do. do. 9 lbs. do. ...	„ 3,35,627	„ 5,40,319	„ 3,29,960	„ 2,69,066	„ 1,91,676	„ 1,59,104	„ 1,08,409	„ 1,71,876	„ 2,00,875	„ 1,89,623
„ „ do. do. above 9 lbs.	„ 2,41,537	„ 4,00,770	„ 4,64,301	„ 3,62,823	„ 4,90,512	„ 4,32,750	„ 2,35,697	„ 2,97,128	„ 3,99,546	„ 3,21,020
60 „ do. do.	„ 3,01,802									
54 „ do. do.	„ 36,042	„ 4,74,820	„ 5,59,891	„ 6,26,622	„ 7,72,712	„ 6,73,957	„ 4,91,141	„ 5,06,856	„ 6,18,655	„ 5,05,326
60 „ do. do.	„ 17,570									
28@32 in. × 22 to 24 yds. T. Cloths 4 lbs. & under ...	„ 2,990	„ 14,051	„ 3,879	„ 19,851	„ 2,350	„ 8,050	„ 5,400	„ 3,194	„ 888	„ 537
„ „ do. do. 5 lbs.	„ 272	„ 1,100	„ 1,050	„ 350	„ 239	„ 1,297	„ 650	„ 1,000	„	„ 46
„ „ do. do. 6 lbs.	„ 16,109	„ 17,891	„ 12,283	„ 7,881	„ 14,361	„ 1,600	„ 2,149	„ 3,305	„ 1,980	„ 5,264
„ „ do. do. 7 lbs.	„ 4,08,439	„ 3,51,097	„ 3,66,123	„ 4,46,382	„ 4,89,769	„ 2,76,865	„ 3,52,949	„ 2,61,442	„ 2,08,118	„ 2,65,484
32 „ do. do. above 7 lbs.	„ 63,168	„ 74,264	„ 67,379	„ 40,632	„ 45,352	„ 23,108	„ 34,756	„ 22,587	„ 19,359	„ 46,156
„ „ do. Madapollams 2½ lbs. & under ...	„ 61,792									
„ „ do. do. 2¾ lbs.	„ 72,993									
„ „ do. do. 3 lbs.	„ 2,84,374	„ 9,48,696	„ 9,92,265	„ 10,36,242	„ 7,88,188	„ 5,65,538	„ 8,04,519	„ 6,78,356	„ 10,72,349	„ 4,19,363
„ „ do. do. 3½ lbs.	„ 28,850									
32/6 „ do. do. above 3½ lbs.	„ 60,680									
50 „ do. do.	„ 4,96,637									
22/24½ in. × 30 yds. * Printers 3½ lbs. & under ...	„ 2,13,117	„ 3,03,375	„ 1,71,898	„ 1,06,848	„ 2,91,177	„ 1,40,341	„ 1,35,413	„ 1,33,782	„ 3,84,764	„ 1,81,162
„ „ „ do. above 3¼ lbs.	„ 28,284									
34/9 in. × 18 to 20 yds. Jacconets, 2 lbs 2 oz. & under	„ 10,99,208	„ 8,00,325	„ 5,87,422	„ 10,94,116	„ 6,96,495	„ 4,64,722	„ 4,81,576	„ 3,81,562	„ 6,40,399	„ 3,56,586
„ „ do. above 2 lbs. 2 oz. ...										
40/5 in. × 18/22 yds. do.	„ 8,78,119	„ 7,82,724	„ 8,54,870	„ 9,30,727	„ 10,37,074	„ 10,46,071	„ 12,41,549	„ 11,24,001	„ 16,41,343	„ 10,96,275
36/9 in. „ Mulls	„ 3,24,779	„ 2,69,313	„ 2,31,486	„ 3,13,384	„ 7,37,214	„ 3,85,398	„ 3,72,748	„ 7,19,316	„ 8,50,243	„ 3,42,753
40/5 in. „ do.	„ 4,47,546	„ 4,32,950	„ 5,46,630	„ 3,33,954	„ 1,58,919	„ 64,418	„ 1,24,724	„ 1,51,542	„ 3,21,863	„ 2,63,703
50 in. and wider do.	„ 2,120									
Domestics	„ 1,029	„ 550	„ 918	„ 6,179	„ 2,123	„ 1,266	„ 1,356	„ 1,018	„ 349	„ 478
Longcloths	„ 1,250	„ 2,234	„	„	„ 1,990	„ 850	„ 197	„ 60	„ 1,697	„ 388
Twills and Drills	„ 2,80,634	„ 2,35,601	„ 3,06,320	„ 2,34,754	„ 2,74,252	„ 3,78,829	„ 2,40,194	„ 3,21,484	„ 3,39,873	„ 2,86,789
Dimities or Spots	„ 1,951	„ 250	„ 550	„	„ 219	„	„	„	„	„ 167
Chudders	„	„	„	„	„	„	„ 51,106	„ 297	„ 2,414	„ 2,171
Total for 12 Months... ...	Pcs. 1,06,65,689	Pcs. 89,04,393	Pcs. 92,52,776	Pcs. 95,34,901	Pcs. 97,86,756	Pcs. 81,37,562	Pcs. 72,87,701	Pcs. 79,98,087	Pcs. 99,25,883	Pcs. 70,93,150

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* Printers of 60 yds. are entered in the equivalent of 30 yds. pieces, and similarly with T. Cloths of 48, 72, and 96 yards.

Description of Goods.	From 1st Jan. to 31st Dec. 1886.	From 1st Jan. to 31st Dec. 1887.	From 1st Jan. to 31st Dec. 1888.	From 1st Jan. to 31st Dec. 1889.	From 1st Jan. to 31st Dec. 1890.	From 1st Jan. to 31st Dec. 1891.	From 1st Jan. to 31st Dec. 1892.	From 1st Jan. to 31st Dec. 1893.	From 1st Jan. to 31st Dec. 1894.	From 1st Jan. to 31st Dec. 1895.
WHITE GOODS.										
28/36 in. × 39/42 yds. Shirtings and Longcloths	Pcs. 6,19,154	Pcs. 5,28,001	Pcs. 5,87,969	Pcs. 4,99,305	Pcs. 6,53,050	...cs. 5,11,402	Pcs. 3,60,277	Pcs. 5,47,275	Pcs. 6,01,797	Pcs. 4,84,245
28/39 in. × 18/20 yds. Jacconets and Tanjibs	„ 19,82,978	„ 5,58,865	„ 12,73,540	„ 10,29,155	„ 13,59,782	„ 9,18,430	„ 8,45,790	„ 7,91,996	„ 10,88,567	„ 4,91,891
40 in. & wider „ Jacconets	„ 4,68,942	„ 3,54,507	„ 7,58,645	„ 1,51,947	„ 1,11,128	„ 91,671	„ 56,939	„ 67,040	„ 1,03,140	„ 39,371
Dimities or Figured Shirtings ...	„ 85,353	„ 20,943	„ 36,898	„ 32,794	„ 38,145	„ 36,455	„ 36,269	„ 55,649	„ 53,087	„ 30,922
26/39 in. × „ Mulls	„ 21,15,328	„ 10,28,970	„ 16,51,915	„ 27,58,260	„ 26,31,577	„ 32,01,991	„ 34,18,904	„ 30,15,866	„ 45,59,694	„ 34,88,001
40/45 in. × „ do.	„ 11,63,877	„ 12,01,831	„ 15,52,803	„ 11,03,226	„ 3,76,007	„ 3,39,902	„ 3,14,178	„ 2,79,638	„ 5,94,947	„ 3,77,604
46 in. and upwards do.	„ 3,27,379	„ 3,48,359	„ 6,93,952	„ 5,31,290	„ 5,00,374	„ 5,96,764	„ 6,96,566	„ 4,24,836	„ 7,45,468	„ 6,04,937
39 in. × 12 yds. Cambrics	„ 5,909	„ }								
45 in. × 12 yards. do.	„ 26,209	„ 30,656	„ 42,377	„ 34,205	„ 18,078	„ 29,917	„ 30,657	„ 22,681	„ 31,263	„ 20,951
Twills and Drills	„ 19,406	„ 21,244	„ 36,450	„ 32,166	„ 35,557	„ 41,161	„ 28,424	„ 55,131	„ 41,987	„ 39,498
Total for 12 months ...	Ps. 68,15,435	Ps. 40,93,376	Ps. 66,34,548	Ps. 61,72,148	Ps. 57,23,698	Ps. 58,57,693	Ps. 57,62,603	Ps. 52,40,112	Ps. 78,19,950	Ps. 55,77,320
TURKEY RED GOODS.										
24 in. × 28 yds. Cambrics	Pcs. 3,59,391	Pcs. 3,74,742	Pcs. 3,06,236	Pcs. 4,89,597	Pcs. 6,89,181	Pcs. 2,70,547	Pcs. 3,28,547	Pcs. 4,33,286	Pcs. 5,86,977	Pcs. 2,98,312
32 „ × 24 yds. do.	„ 19,085	„ 16,916	„ 52,451	„ 11,984	„ 70,029	„ 21,179	„ 11,512	„ 21,583	„ 29,766	„ 13,762
All Widths and Lengths Shirtings	„ 2,03,745	„ 2,99,967	„ 2,21,981	„ 2,22,072	„ 4,07,465	„ 2,00,236	„ 2,40,725	„ 2,64,912	„ 2,78,596	„ 2,33,360
30 in. and over × 19/20 yds. Mulls	„ 1,15,687	„ 1,08,463	„ 2,15,946	„ 1,23,674	„ 2,12,183	„ 99,911	„ 1,06,769	„ 1,09,460	„ 72,500	„ 60,693
Do. do. Jacconets	„ 60,309	„ 34,119	„ 75,866	„ 33,428	„ 58,949	„ 17,689	„ 41,728	„ 30,974	„ 35,146	„ 14,187
All widths and lengths Twills and Dimities ...	„ 62,836	„ 46,606	„ 92,644	„ 52,162	„ 82,974	„ 52,656	„ 66,261	„ 50,700	„ 44,939	„ 59,024
33/39 in. × 9/12 yds. Lappets	„ 19,149	„ 53,137	„ 36,567	„ 4,699	„ 25,057	„ 4,222	„ 10,533	„ 7,942	„ 12,429	„ 7,683
30 in. and over × 19/20 yds. Mull Stripes	„ 9,636	„ 20,164	„ 23,530	„ 14,269	„ 18,254	„ 14,542	„ 15,230	„ 11,878	„ 12,138	„ 13,991
All widths and lengths Prints and Chintz... ...	„ 2,69,889	„ 2,28,869	„ 2,64,457	„ 2,64,287	„ 3,17,866	„ 2,31,156	„ 2,30 841	„ 3,44,243	„ 4,72,980	„ 2,50,924
30 in. & over × 20 yds. Printed Mulls and Jacconets ...	„ 2,01,129	„ 1,75,072	„ 2,37,918	„ 2,42,679	„ 1,74,440	„ 82,073	„ 81,643	„ 1,28,512	„ 1,04,221	„ 1,11,657
Scarfs and Sarries	„ 25,26,637	„ 14,84,437	„ 14,16,274	„ 15,28,972	„ 18,29,772	„ 10,93,556	„ 12,26,621	„ 11,75,694	„ 7,40,603	„ 8,40,895
Bandanas or Handkerchiefs ...	„ 1,60,774	„ 89,968	„ 1,08,664	„ 1,07,536	„ 1,08,550	„ 82,589	„ 1,00,938	„ 94,554	„ 1,03,409	„ 2,25,435
Total for 12 months ...	Ps. 40,08,167	Ps. 29,32,470	Ps. 30,41,534	Ps. 30,95,359	Ps. 39,94,720	Ps. 21,70,360	Ps. 24,61,348	Ps. 26,73,668	Ps. 24,23,703	Ps. 21,28,023
WOOLLENS.										
Army Cloth	Yds. 5,02,127	Yds. 3,71,816	Yds. 3,83,875	Yds. 3,03,375	Yds. 3,28,478	Yds. 3,79,508	Yds. 2,89,355	Yds. 3,47,797	Yds. 1,89,192	Yds. 1,87,721
Plain and Figured Lastings	„ 20,736	„ 7,811	„ 8,511	„	„ 2,760	„ 927	„ .....†	„ .....†	„ .....†	„ .....†
Spanish Stripes or Ladies' Cloth	„ 6,20,030	„ 3,42,147	„ 3,63,083	„ 5,62,306	„ 6,90,681	„ 5,81,203	„ 5,03,388	„ 7,67,768	„ 7,76,868	„ 2,86,218
Flannels	„ 14,58,623	„ 15,68,430	„ 15,84,227	„ 9,16,790	„ 12,73,748	„ 18,22,288	„ 12,01,549	„ 18,34,686	„ 16,96,624	„ 20,15,024
Broad Cloth	„ 6,15,742	„ 3,01,116	„ 2,48,927	„ 1,86,259	„ 2,74,554	„ 3,10,725	„ 2,71,650	„ 2,26,854	„ 2,38,728	„ 1,82,683
Alpacca, Merino, Italian, &c.	„ 7,81,572	„ 6,18,801	„ 6,33,113	„ 4,46,767	„ 8,79,354	„ 10,31,011	„ 7,87,400	„ 8,14,874	„ 7,15,100	„ 7,63,892
Union Cloth	„ 7,10,841	„ 6,98,758	„ 8,32,155	„ 4,28,988	„ 5,22,023	„ 5,01,958	„ 4,11,805	„ 5,40,799	„ 2,46,863	„ 1,74,185
Long Ells	„ 35,040	„ 8,640	„ 36,760	„ 39,508	„ 35,080	„ 14,930	„ 1,920	„ ‡ 14,020	„ 41,455	„ 27,395
All other Sorts*	.....	„ 14,67,356	„ 17,12,336	„ 15,62,131	„ 20,22,498	„ 26,26,406	„ 21,17,603	„ 34,51,577	„ 22,78,277	„ 27,20,062
Total for 12 months ...	Yds.47,44,711	Yds.53,74,874	Yds.58,02,957	Yds.44,16,124	Yds.60,29,176	Yds.72,68,956	Yds.55,84,670	Yds.79,98,375	Yds.62,33,107	Yds.63,57,180

* Figures for the year 1886 not recorded.

† Included in "All other Sorts."

Description of Goods.	From 1st Jan. to 31st Dec. 1886.	From 1st Jan. to 31st Dec. 1887.	From 1st Jan. to 31st Dec. 1888.	From 1st Jan. to 31st Dec. 1889.	From 1st Jan. to 31st Dec. 1890.	From 1st Jan. to 31st Dec. 1891.	From 1st Jan. to 31st Dec. 1892.	From 1st Jan. to 31st Dec. 1893.	From 1st Jan. to 31st Dec. 1894.	From 1st Jan. to 31st Dec. 1895.
FANCY GOODS.										
Dyed Shirtings	Pcs. 34,278	Pcs. 25,263	Pcs. 53,262	Pcs. 73,923	Pcs. 94,695	Pcs. 1,05,734	Pcs. 1,43,006	Pcs. 1,31,802	Pcs. 2,43,052	Pcs. 1,08,263
„ Madapollams or Cambrics	„ 1,45,549	„ 99,717	„ 1,14,639	„ 1,57,275	„ 96,110	„ 1,66,164	„ 1,13,465	„ 1,11,112	„ 2,22,629	„ 55,177
„ Mulls	„ 50	„	„ 512	„ 309	„ 628	„ 200	„ 1,505	„ 3,554	„	„ 117
„ Jaconets	„ 1,56,249	„ 1,09,978	„ 90,650	„ 1,81,934	„ 50,714	„ 41,299	„ 62,535	„ 34,947	„ 68,883	„ 19,952
Prints, all Widths and Lengths	„ 26,56,088	„ 14,96,881	„ 20,78,892	„ 19,68,620	„ 15,21,883	„ 15,98,267	„ 17,79,281	„ 16,68,789	„ 19,43,064	„ 10,19,678
36/40 in. × 20 yards Printed Muslins and Jacconets	„ 42,607	„ 2,06,128	„ 4,59,056	„ 4,30,089	„ 3,60,022	„ 4,27,476	„ 5,69,362	„ 3,42,582	„ 5,94,043	„ 2,84,270
Other Widths and Lengths Printed Muslins & Jacconets	„ 1,64,966									
Lappets, White	„ 1,95,245	„ 1,70,504	„ 2,38,718	„ 2,22,063	„ 1,19,435	„ 1,51,411	„ 1,49,194	„ 1,25,003	„ 1,63,281	„ 1,30,314
„ Coloured	„ 92,814	„ 61,924	„ 1,04,609	„ 1,03,019	„ 66,015	„ 63,901	„ 99,117	„ 50,103	„ 62,240	„ 63,902
Lappet and Lace Scarfs	„ *14,555	„ 50,932	„ 70,453	„ 46,773	„ 52,951	„ 69,851	„ 73,816	„ 58,814	„ 65,515	„ 33,341
Dhoties, Grey	„ 51,93,846	„ 35,04,703	„ 37,74,353	„ 54,93,915	„ 33,16,919	„ 32,65,173	„ 34,26,233	„ 33,48,861	„ 44,88,320	„ 30,44,779
„ Bleached (including Scarfs)	„ 10,45,922									
Sarries, Grey, Bleached and Coloured	„ 7,03,171	„ 15,12,238	„ 20,93,738	„ 25,56,736	„ 23,03,528	„ 18,67,107	„ 22,10,172	„ 13,49,334	„ 18,48,604	„ 15,42,197
Scarfs, Coloured	„ 66,014									
Book Muslins	„ 56,410	„ 79,414	„ 1,16,784	„ 1,21,999	„ 86,511	„ 1,12,648	„ 1,27,265	„ 1,40,348	„ 1,69,803	„ 1,12,922
Gauze, Plain, Figured, Striped and Checked	„ 5,32,752	„ 1,77,986	„ 3,87,837	„ 3,37,076	„ 1,73,305	„ 1,84,234	„ 2,86,732	„ 2,08,777	„ 3,29,603	„ 1,83,525
Doria and Mull Stripes	„ 9,30,732	„ 7,48,907	„ 12,71,291	„ 12,47,752	„ 8,99,003	„ 10,53,824	„ 10,65,939	„ 11,17,939	„ 13,97,040	„ 10,05,337
Cotton Ticks	„ 2,421	„ 3,832	„ 2,777	„ 2,714	„ 2,143	„ 1,879	„ 3,204	„ 4,953	„ 2,764	„ 5,184
Twills and Drills	„ 39,965	„ 58,352	„ 48,672	„ 52,494	„ 58,998	„ 66,427	„ 64,789	„ 79,562	„ 72,311	„ 58,284
Imitation Linen Dhoties and Sarries	„ 66,817	„ 51,549	„ 61,029	„ 54,849	„ 63,059	„ 64,311	„ 49,027	„ 51,817	„ 46,732	„ 27,028
Embd. Muslins, Jacconets, and Scarfs (White)	„ 69,536	„ 1,13,298	„ 1,62,001	„ 1,27,827	„ 90,371	„ 1,30,390	„ 1,19,515	„ 1,39,171	„ 1,76,816	„ 69,236
33/36 in. 4 to 5 yards Khunds	„ 1,47,945	„ 28,556	„ 31,458	„ 13,513	„ 29,424	„ 8,058	„ 963	„ 1,768	„	„ .....
39 in. × 12 yds. Nainsooks, Colored and Printed	„	„	„	„ 40,892	„ 15,004	„ 22,000	„ 11,889	„ 22,835	„ 17,199	„ 12,103
Trouserings	„	„	„	„	„	„	„ 44,928	„ 45,460	„ 33,111	„ 59,362
Chequered Mulls	„	„	„	„	„	„	„ 10,650	„ 12,839	„ 13,784	„ .....
Harwards, Oxfords, Zephyrs, &c.	„	„	„	„	„	„	„	„	„ 30,364	„ 42,614
Satin	„	„	„	„	„	„	„	„	„ 78,484	„ 30,607
Coatings	„	„	„	„	„	„	„	„	„	„ 14,191
Total for 12 months	Ps. 1,23,57,922	Ps. 84,99,762	Ps. 1,11,63,831	Ps. 1,32,33,772	Ps. 94,03,818	Ps. 94,03,344	Ps. 1,04,06,687	Ps. 90,50,370	Ps. 1,20,66,642	Ps. 79,02,383
Nets Total for 12 months	yds. 12,67,835	yds. 13,83,007	yds. 14,01,220	yds. 14,10,883	yds. 12,03,222	yds. 19,45,704	yds. 12,63,223	yds. 17,92,896	yds. 17,53,199	yds. 12,64,368
Handkerchiefs, White Do.	doz. 60,786	doz. 1,19,219	doz. 1,10,120	doz. 97,050	doz. 1,18,340	doz. 1,05,767	doz. 58,629	doz. 1,28,427	doz. 94,857	doz. 1,18,574
„ Printed Do.	„ 8,84,698	„ 7,02,732	„ 8,81,701	„ 7,86,191	„ 9,83,764	„ 7,28,153	„ 6,27,217	„ 8,48,332	„ 7,30,297	„ 7,30,226

* Only Lappet Scarfs.

Description of Goods.	From 1st Jan. to 31st Dec. 1886.	From 1st Jan. to 31st Dec. 1887.	From 1st Jan. to 31st Dec. 1888.	From 1st Jan. to 31st Dec. 1889.	From 1st Jan. to 31st Dec. 1890.	From 1st Jan. to 31st Dec. 1891.	From 1st Jan. to 31st Dec. 1892.	From 1st Jan. to 31st Dec. 1893.	From 1st Jan. to 31st Dec. 1894.	From 1st Jan. to 31st Dec. 1895.
YARNS.										
Grey Mule and Mellio, 10/24's say 20's	lbs. 3,100	lbs. 27,300	lbs. 28,210	lbs. 3,640	lbs. 11,010	lbs. 12,848	lbs. ...	lbs. 400	lbs. 280	lbs. 900
" " 26/32's " 30's	" 5,46,106	" 5,52,400	" 12,78,372	" 4,81,300	" 5,73,418	" 6,63,005	" 5,76,377	" 6,70,660	" 6,52,005	" 7,83,400
" " 34/42's " 40's	" 16,76,400	" 12,44,820	" 22,53,755	" 19,88,495	" 15,40,172	" 25,39,848	" 14,06,546	" 6,63,999	" 9,84,490	" 13,65,527
" " 44/52's " 50's	" 4,56,260	" 8,07,670	" 10,13,371	" 7,01,450	" 6,68,710	" 7,98,311	" 6,77,173	" 4,92,155	" 5,60,289	" 6,59,523
" " 54/60's " 60's	" 3,11,080	" 4,19,065	" 6,66,277	" 3,07,170	" 5,45,254	" 7,35,876	" 2,78,875	" 2,97,031	" 3,96,712	" 3,82,903
" " above 60's	" 11,198	" 28,814	" 33,970	" 38,617	" 47,477	" 37,606	" 56,812	" 58,524	" 99,332	" 50,002
Grey Water and Mock, 16/21's say 20's	" 39,900	" 12,930	" 1,09,864	" 27,100	" 40,405	" 12,000	" 8,174	" 8,100	" 14,464	" 6,000
" " 26/32's " 30's	" 32,12,550	" 25,69,724	" 38,43,576	" 23,67,125	" 34,38,258	" 31,28,504	" 27,45,081	" 21,03,369	" 34,88,370	" 33,36,916
" " 40's	" 1,91,032	" 2,30,974	" 5,37,440	" 4,90,810	" 6,25,508	" 7,20,316	" 5,46,745	" 3,09,540	" 5,54,708	" 6,54,840
" " above 40's	" 2,000	" 1,510	" 10,760	" 14,190	" 47,300	" 61,195	" 17,096	" 4,530	" 9,561	" 8,308
Total for 12 months (Grey Yarns)... ...	lbs. 64,54,626	lbs. 58,95,207	lbs. 97,75,595	lbs. 69,19,897	lbs. 75,38,412	lbs. 87,09,509	lbs. 63,12,879	lbs. 46,08,308	lbs. 67,60,211	lbs. 71,48,819
Bleached ... ... Total for 12 months ...	lbs. 2,01,997	lbs. 2,10,190	lbs. 3,05,769	lbs. 2,65,528	lbs. 2,93,521	lbs. 3,51,728	lbs. 4,16,018	lbs. 4,99,883	lbs. 4,29,568	lbs. 5,00,767
Turkey Red	lbs. 61,63,932	lbs. 66,66,830	lbs. 62,32,297	lbs. 41,99,615	lbs. 53,38,697	lbs. 39,90,304	lbs. 33,34,644	lbs. 29,96,241	lbs. 19,70,988	lbs. 17,12,417
Orange and Yellow	" 9,30,434	" 8,76,622	" 10,64,087	" 9,26,716	" 11,39,004	" 10,65,665	" 11,16,325	" 8,66,328	" 10,26,640	" 7,62,471
Green	" 6,09,478	" 4,85,037	" 5,65,673	" 6,57,320	" 6,04,760	" 5,67,936	" 5,69,230	" 4,07,429	" 4,91,980	" 4,28,789
Imperial Red	" 49,500	" 40,900	" 6,500	" 15,650	" 3,400	" 11,600	" 1,700	"	"	" .....
Other Colours	" 68,391	" 83,661	" 7,695	" 5,793	" 23,653	" 11,159	" 19,634	" 19,018	" 11,414	" 5,047
Total for 12 months (Coloured Yarns)...	lbs. 78,11,730	lbs. 81,53,050	lbs. 78,76,252	lbs. 58,05,094	lbs. 71,09,514	lbs. 56,46,754	lbs. 50,41,533	lbs. 42,89,016	lbs. 35,01,032	lbs. 28,98,704
Total all Yarns...	lbs. 1,44,68,353	lbs. 1,42,58,447	lbs. 1,79,57,616	lbs. 1,29,90,519	lbs. 1,49,41,447	lbs. 1,47,07,991	lbs. 1,18,00,430	lbs. 93,97,207	lbs. 1,06,90,891	lbs. 1,05,47,790
SUNDRY.										
Coals ... ... Total for 12 months...	Tons 4,91,829	Tons 5,47,298	Tons 5,79,278	Tons 5,57,571	Tons 5,30,316	Tons 5,63,483	Tons 4,90,469	Tons 4,67,153	Tons 5,53,964	Tons 5,75,249

EXPORTS OF INDIAN MANUFACTURED PIECE-GOODS AND YARNS,

BY STEAMERS, SHIPS, AND NATIVE CRAFT.

From 1st January to 31st December 1895.

As per Export General Manifests.

TO	Grey and White Piece-Goods.			Coloured Piece-Goods.		Total.		Twist.	
	Pckges.	Yards.	lbs.	Pckges.	Yards.	Pckges.	Yards.	Bales.	lbs.
CALCUTTA	10,093	1,39,18,556	40,48,612	86	96,024	10,179	1,40,14,580	34,838	1,20,08,680
MADRAS	145	1,45,256	59,156	25	37,900	170	1,83,156	653	2,26,912
NICOBAR	.....	1,700	420	1	1,000	1	2,700	...	.....
MALABAR AND COROMANDEL COASTS (Calicut, Cochin, Tellicherry, Cannanore, Mangalore, Tuticorin, Beypore, Cocanada, Vizagapatam, &c.)	895	12,42,527	4,32,783	125	2,14,735	1,020	14,57,262	26,784	92,56,925
SCIND (Kurrachee)	27,102	4,02,12,691	16,77,587	259	4,95,107	27,361	4,07,07,798	5,495	19,77,115
KUTCH AND KATTYAWAR	2,429	41,74,280	9,98,625	115	1,91,128	2,544	43,65,408	6,719	22,96,920
BRITISH CONCAN & GUZERAT (Ratnagherry, Carwar, Vingorla, Compta, Hurnee, Caranja, Panwell, Malwan, Surat, Broach, &c.)	1,114	21,74,373	5,18,868	1,136	21,13,063	2,550	42,87,436	710	2,39,922
FOREIGN CONCAN (Jafferabad, Shreevurdhan, Rajpoori, Jambli, Coombharoo, &c.)	23	67,408	16,396	77	1,23,535	100	1,90,943	35	9,435
MARMAGOA, GOA, DAMAUN AND DIU	241	3,48,595	97,883	519	7,70,837	760	11,19,432	9,042	27,59,268
BRITISH BURMAH (Rangoon and Moulmein.)	1,233	15,90,405	5,07,488	301	4,51,613	1,534	20,42,018	10,822	30,98,720
CEYLON (Columbo and Galle)	23	41,294	15,056	62	79 028	85	1,20,322	25	7,350
CHINA (Hongkong)	1,877	21,54,226	5,36,467	...	...	1,877	21,54,226	2,33,895	9,34,72,738
CHINA (Shanghai)	5,867	79,10,215	22,22,813	...	...	5,867	79,10,215	1,40,221	5,60,59,000
CHINA (Hanoi, Tientsin, &c.)	.....	.....	.....	...	...	...	.....	...	.....
JAPAN (Yokohama and Kobe)	5	7,200	2,500	...	...	5	7,200	2,515	10,06,000
JAPAN (Haiphong)	.....	.....	.....	...	...	...	.....	18	72,000
STRAITS SETTLEMENTS (Penang and Singapore).	1,339	21,91,547	5,88,664	157	1,94,579	1,496	23,86,126	11,605	37,71,950
PERSIA (Bushire, Abbas, Muhmorah, &c.)	474	9,34,642	2,61,012	480	6,34,218	974	15,68,860	2,103	7,82,428
ARABIA (Muscat, Hoodeida, Jeddah, &c.)	1,884	26,55,239	7,83,631	437	7,06,681	2,321	33,61,920	1,356	4,35,525
TURKEY IN ASIA (Smyrna, Beyrout, Bagdad, Bussorah, &c.)	1,454	24,52,106	6,92,431	183	2,02,600	1,637	26,54,706	1,848	6,99,305
MEKRAN (Vermalla, Gwadhur, &c.)	111	1,50,450	38,125	...	80	111	1,50,530	1	70
ADEN	10,158	1,48,05,401	39,28,634	911	16,95,396	11,064	1,65,00,797	5,739	19,79,529
AFRICA (Mauritius)	188	2,21,565	59,604	28	34,168	216	2,55,733	2	700
AFRICA (Zanzibar)	14,011	1,49,56,430	34,35,247	180	2,52,913	14,191	1,52,09,343	311	90,700
AFRICA (Mozambique)	4,500	59,13,771	11,47,865	116	1,38,882	4,616	60,52,653	...	.....
AFRICA (Massowa)	4,864	67,39,437	14,41.794	62	1,23,025	4,926	68,62,462	...	.....
AFRICA (Suakim)	1,196	21,17,602	5,34,936	72	1,63,956	1,268	22,81,558	1	280
AFRICA (Egypt)	5	1,553	375	1	836	6	2.389	181	72,000
AFRICA (Natal)	257	3,07,335	75,120	30	11,495	287	3,18,830	...	.....
AFRICA (Hullulla, Beira, &c.)	187	25,1,885	50,500	12	18,700	199	2,70,585	1	400
AFRICA (Madagascar)	646	7,58,481	1,71,860	40	42,392	686	8,00,873	...	.....
SUMATRA (Padang)	.....	.....	.....	...	...	...	.....	75	30,000
JAVA (Batavia, Cheribon, &c.)	8	12,200	3,417	...	...	8	12,200	667	2,98,500
SIAM (Bangkok)	.....	.....	.....	...	...	...	.....	...	.....
LACADIVES AND MALDIVES	.....	.....	.....	...	...	...	.....	4	1,600
EAST INDIAN & PHILIPPINE ISLANDS (Manilla, Macassar, &c.)	1	1,200	300	...	...	1	1,200	720	2,88,000
EUROPE	3	455	122	8	11,248	11	11,703	32	10,500
AUSTRALIA	5	3,600	2,400	1	350	6	3,950	...	.....
AMERICA	.....	.....	.....	2	3,960	2	3,960	...	.....
Total Exports from 1st January to 31st December 1895	92,353	12,84,63,625	3,17,23,691	5,726	88,09,449	98,079	13,72,73,074	4,96,421	19,26,02,163
Exported same time 1894	82,151	11,89,60,215	2,91,05,588	4,057	63,60,875	86,208	12,53,21,090	4,68,995	18,21,23,551
Do. do. 1893	66,389	9,73,66,292	2,31,69,762	3,661	65,61,214	70,050	10,39,27,506	4,12,584	15,99,60,296
Do. do. 1892	67,805	9,97,54,263	2,30,53,693	3,210	68,37,067	70,515	10,65,91,330	4,87,778	19,07,05,398
Do do. 1891	58,980	8,85,28,452	2,09,57,195	2,679	55,40,421	61,659	9,40,68,873	4,65,399	18,16,45,140
Do. do. 1890	57,385	8,51,66,237	2,04,47,589	2,294	48,37,121	59,679	9,00,53,358	4,40,220	17,19,93,173
Do. do. 1889	50,470	7,81,40,482	1,81,76,366	2,599	48,37,045	53,069	8,29,77,527	3,84,729	15.01497,247
Do. do. 1888	57,174	8,87,97,223	2,15,00,740	3,074	56,36,166	60,248	9,44,33,389	3,48,030	13,46,22,583
Do. do. 1887	49,399	7,94,00,284	1,85,01,205	2,029	49,21,099	51,428	8,43,21,383	2,99,581	11,70,74,663
Do. do. 1886	42,888	6,81,71,065	1,58,53,991	2,219	52,58,994	45,107	7,34,30,059	2,72,300	10,60,24,856

EXPORTS OF EUROPE MANUFACTURED PIECE-GOODS AND YARNS, BY STEAMERS, SHIPS, AND NATIVE CRAFT.

From 1st January to 31st December 1895.

As per Export General Manifests.

TO	Piece-Goods.								Total.		Twist.	
	Grey.		White.		Colored and Printed.		Country Dyed.					
	Pckgs.	Yards.	Pckgs.	Yards.	Pckgs.	Yards.	Pckgs.	Yards.	Pckgs.	Yards.	Pckgs.	Lbs.
CALCUTTA	1,069	23,22,739	456	10,86,893	406	10,51,357	...	.....	1,931	44,60,989	288	86,690
MADRAS	527	10,58,046	153	4,81,070	479	10,59,983	...	.....	1,159	25,49,099	19	7,800
NICOBAR	...	1,970	1	672	6	3,806	...	.....	7	6,448	...	.....
MALABAR AND COROMANDEL COASTS (Calicut, Cochin, Tellicherry, Cannanore, Mangalore, Tuticorin, Beypore, Cocanada, Vizagapatam, &c.)	7,915	1,87,80,421	1,455	47,97,601	727	22,27,022	22	57,370	10,119	2,58,13,014	1,482	4,78,813
SCIND (Kurrachee)	8,334	2,08,61,416	10,649	3,06,15,689	6,217	1,86,85,363	72	1,08,932	25,272	7,02,71,400	1,856	6,14,998
KUTCH and KATTAWAR	5,980	1,80,19,955	754	23,96,280	1,405	49,26,075	65	1,66,260	8,204	2,05,02,570	572	1,67,248
BRITISH CONCAN & GUZERAT (Ratnagherry, Carwar, Vingorla, Compta, Hurnee, Carnaoja, Panwell, Malwan, Surat, Broach, &c.)	1,423	30,62,719	91	2,43,874	119	3,50,561	1	10,795	1,634	36,67,949	398	82,207
FOREIGN CONCAN (Jafferabad, Shreevurdhan, Rajpoori, Jambli, Coombharoo, &c.)	63	1,21,187	4	8,885	11	32,204	...	.....	78	1,62,276	14	2,150
MARMAGOA, GOA, DAMAUN, and DIU	929	16,78,541	118	2,62,587	297	4,79,991	41	11,750	1,385	24,32,869	3,320	9,47,250
BRITISH BURMAH (Rangoon and Moulmein.)	1,147	16,77,479	244	5,58,859	702	14,59,050	25	55,175	2,116	37,51,163	162	43,150
CEYLON (Colombo and Galle.)	247	4,53,179	261	10,41,896	459	12,29,596	13	12,280	980	27,36,951	29	8,500
CHINA (Hongkong)	2	320	21	10,083	98	1,26,010	...	.....	121	1,36,413	...	.....
CHINA (Shanghai)	35	84,000	7	26,925	4	18,883	...	.....	46	1,29,808	...	.....
CHINA (Hanoi, Amoy, Tientsin, &c.)	...	.....	...	.....	65	68,032	...	.....	65	68,032	...	.....
SUMATRA (Padang)	...	.....	...	.....	25	10,000	...	.....	25	10,000	...	.....
STRAITS SETTLEMENTS (Penang and Singapore.)	21	59,880	522	11,44,724	1,413	36,42,751	4,507	66,36,848	6,463	1,14,84,203	...	.....
PERSIA (Bushire, Abbas, Mahmorah, &c.)	4,079	84,69,466	1,395	34,74,482	4,055	78,25,657	9,151	1,53,96,513	18,680	3,51,66,068	2,660	6,85,212
ARABIA (Muscat, Hoodeida, Jeddah, &c.)	945	17,90,420	797	22,07,549	669	16,21,514	2,308	58,27,221	4,719	1,14,46,704	339	1,09,171
TURKEY IN ASIA (Smyrna, Beyrout, Bagdad. Bussorah, &c.)	725	13,98,059	127	2,86,375	354	7,18,120	4,539	44,52,657	5,745	68,50,214	59	17,200
MEKRAN (Vermalla, Gwadhur, &c.)	3	5,640	5	16,554	6	15,625	...	.....	14	37,819	25	7,365
ADEN	381	7,71,924	690	19,46,947	684	16,49,513	784	26,15,297	2,489	69,83,081	103	30,550
AFRICA (Madagascar)	176	3 30,111	98	2,06,215	122	3,15,286	198	2,87,244	580	11,38,806	...	.....
AFRICA (Mauritius)	498	8,77,323	380	8,14,148	535	13,35,377	52	97,738	1,465	31,24,581	1	100
AFRICA (Zanzibar)	496	8,68,908	477	10,29,909	298	7,04,919	5,059	54,68,160	6,330	80,66,896	88	22,905
AFRICA (Mozambique)	356	7,33,953	117	2,12,620	201	4,30,057	1,598	19,00,116	2,272	32,75,846	...	.....
AFRICA (Massowa)	291	5,74,495	185	5,65,076	80	2,03,316	41	1,23,710	597	14,66,597	61	18,150
AFRICA (Suakim)	39	63,205	25	65,712	7	20,930	12	21,460	83	1,71,307	...	.....
AFRICA (Egypt)	2	1,440	11	7,435	5	2,439	1	600	19	11,914	...	.....
AFRICA (Natal)	87	1,86,074	54	1,22,953	299	7,99,910	9	11,570	449	10,70,507	...	.....
AFRICA (Hullulla, Beira, &c.)	19	34,579	18	89,440	12	35,548	48	54,850	97	1,64,412	1	300
SIAM (Bangkok)	...	.....	...	.....	8	8,492	...	.....	8	8,492	...	.....
EAST INDIAN AND PHILIPPINE ISLANDS (Manilla, Maccasar, &c.)	...	.....	1	600	3	3,050	...	.....	4	3,650	...	.....
LACCADIVES AND MALDIVES	...	.....	...	.....	...	.....	...	.....	...	.....	7	1,800
JAVA (Batavia, Cheribon, &c.)	...	.....	11	5,388	9	6,610	...	.....	20	11,998	...	.....
AUSTRALIA (Melbourne, Sydney, &c.)	...	.....	1	600	1	3,600	...	.....	2	4,200	...	.....
EUROPE	10	1,505	38	26,450	27	24,523	...	.....	75	52,480	...	50
NEW ZEALAND (Fiji)	...	.....	...	.....	2	3,600	...	.....	2	3,600	...	.....
BATOUM	...	.....	12	4,506	...	.....	...	.....	12	4,506	...	.....
AMERICA	...	.....	...	.....	2	660	...	.....	2	660	...	.....
Total Exports from 1st January to 31st December 1895	35,793	7,91,77,054	19,170	5,36,58,345	19,762	5,10,95,577	28,544	4,33,16,546	103,269	22,72,47,522	11,074	33,32,649
Exported same time 1894	38,539	8,65,64,438	20,324	5,50,32,788	19,026	4,84,36,921	22,961	3,65,18,248	100,850	22,65,52,395	12,903	38,94,337
Do. do. 1893	35,480	8,44,07,948	18,185	4,93,91,032	17,946	4,79,15,622	18,664	3,22,68,685	90,275	21,39,83,287	10,065	31,34,196
Do. do. 1892	32,050	7,81,52,653	16,997	4,57,36,020	15,750	4,19,55,704	21,763	3,69,95,286	86,560	20,28,39,763	11,491	35,57,876
Do. do. 1891	32,943	8,35,86,188	18,465	4,98,68,694	14,286	3,89,50,884	21,043	3,57,15,244	86,737	20,81,21,010	13,169	40,60,501
Do. do. 1890	29,770	7,58,04,814	15,402	4,40,74,679	12,404	3,43,28,128	20,641	3,60,46,996	78,217	18,72,54,612	12,304	37,60,981
Do. do. 1889	31,035	7,84,69,190	16,603	4,59,33,614	13,979	3,89,51,772	22,390	3,57,17,877	83,007	19,90,72,453	13,081	39,53,895
Do. do. 1888	29,813	7,41,44,219	14,025	4,44,23,439	14,212	4,25,54,538	20,459	3,52,10,717	78,009	19,63,32,913	14,797	44,76,460
Do. do. 1887	30,554	8,32,86,556	13,847	4,57,74,728	13,826	4,22,08,611	21,624	3,50,80,853	79,851	20,63,50,248	10,156	31,54,742
Do. do. 1886	35,522	9,08,90,270	14,135	4,69,05,686	15,592	4,76,87,898	19,978	3,13,18,258	85,277	21,67,97,107	11,326	34,36,677

EXPORTS OF INDIAN MANUFACTURED PIECE-GOODS AND YARNS BY RAILWAYS

From 1st January to 31st December 1895.

G. I. P. RAILWAY, NORTH-EAST LINE.

STATIONS.	Country Piece-Goods.		Country Twist.		Remarks.
	Packages.	Indian Maunds.	Packages.	Indian Maunds.	
TITWALA TO KASARA ...	5	24	...	...	
IGATPURI	9	30	3	9	
DEOLALI	5	11	...	...	
GHOTI	1	8	...	...	
NASIK ROAD	22	94	64	120	
KHERWARI	4	8	6	9	
NIPHAD	10	51	...	...	
LASALGAON	14	88	14	30	
MUNMAR	24	130	94	262	
NANDGAON	11	50	28	75	
CHALISGAON	6	18	10	29	
KAJGAON	3	18	26	26	
PACHORA	3	17	...	...	
MAHEJI	...	...	...	...	
MHASAWAD	3	21	4	6	
JALGAON	2	12	36	55	
BHADLI	...	...	...	...	
BHUSAWAL	5	37	3	4	
NARGAON	...	...	...	...	
MALKAPUR	1	5	7	15	
NANDURA	72	336	1	2	
SHEGAON	26	158	1	2	
KHAMGAON	10	54	16	20	
PARAS	...	...	14	21	
AKOLA	84	471	41	78	
MURTIZAPUR	11	65	11	16	
AMRAOTI	64	282	36	61	
CHANDUR	1	4	1	1	
DHAMANGAON	3	17	25	29	
PULGAON	...	...	2	3	
WARDHA	3	12	8	14	
SONEGAON*	...	...	...	...	
HINGANGHAT*	1	1	2	4	
WARORA*	1	2	12	29	
SINDI	...	...	...	...	
NAGPUR	28	95	76	167	
OTHER STATIONS BETWEEN TITWALA AND NAGPUR ...	3	12	20	105	
SAUDA	7	33	22	39	
RAWER	...	...	3	8	
BURHANPUR	3	16	8	28	
DONGARGAON	3	17	...	...	
KHANDWA	15	69	30	47	
KHIRKIAN	1	6	...	...	
HARDA	2	8	3	4	
TIMARNI	...	...	2	3	
SIONI	1	1	1	1	
ITARSI	3	24	6	9	
SOHAGPUR	1	4	4	7	
PIPARIA	1	4	4	5	
BANKHERI	...	...	...	...	
GADARWARA	1	7	6	6	
KARELI	3	15	12	21	
NURSINGHPUR	...	...	1	1	
CHINDWARA	4	17	...	...	
JABALPUR	162	586	258	1,023	
OTHER STATIONS BETWEEN SAUDA AND JABALPUR ...	...	...	1	4	
TOTAL EXPORTS, N.-E. LINE	642	2,938	922	2,398	

* Wardha Coal State Railway.

G. I. P. RAILWAY, SOUTH-EAST LINE.

STATIONS.	Country Piece-Goods.		Country Twist.		Remarks.
	Pckgs.	Indian Maunds.	Pckgs.	Indian Maunds.	
THANA AND KALYAN	1	2	...	...	
NERAL	...	...	...	...	
LANAULI	5	18	...	...	
KARJAT	...	...	...	...	
TALEGAON	19	82	11	27	
CHINCHWAD	...	...	...	...	
KIRKEE	19	45	...	...	
POONA	254	1,033	77	164	
KHEDGAON	2	13	...	...	
DIKSAL	19	91	13	53	
JEUR	3	21	32	30	
KEM	...	...	156	132	
BARSI ROAD	110	742	141	248	
MADHA AND MARHEH... ...	1	4	...	...	
SHOLAPUR	27	136	3,738	3,848	
GULBARGA	5	31	15	26	
YADAGIRI	3	5	2	7	
SAIDAPUR ROAD	...	...	2	2	
RAICHUR	8	31	7	14	
OTHER STATIONS BETWEEN THANA AND RAICHUR ...	15	65	96	141	
TOTAL EXPORTS, S.-E. LINE.	521	2,319	4,290	4,692	
GRAND TOTAL...	1,163	5,257	5,212	7,090	
TOTAL EXPORTS FOR 1895...	1,163	5,257	5,212	7,090	
Do. do. 1894...	3,979	20,997	6,990	13,441	
Do. do. 1893...	1,522	7,451	6,914	10,521	
Do. do. 1892...	1,035	5,135	11,834	17,117	
Do. do. 1891...	4,205	21,409	5,800	17,051	
Do. do. 1890...	9,937	54,510	8,410	32,821	

TO STATIONS ON THE BENGAL-NAGPUR RAILWAY AND ITS CONNECTIONS.

TAMSAR ROAD	...	...	...	...
KAMPTEE	1	1	7	24
BELASPUR	4	5	9	23
GONDIA	...	...	1	5
DONGARGARH	1	8	...	...
RAJ-NANDGAON	...	...	8	39
DRUG	...	...	2	11
RAIPUR	111	370	76	354
BHATAPARA	...	...	...	...
RAIGARH	...	...	...	...
CHAMPA	...	...	...	...
AKALTARA	...	...	...	...
JHARSUGUDA	...	...	...	...
CALCUTTA	13	35	1	2
AGRA	...	...	...	...
CAWNPORE	36	181	...	...
OTHER STATIONS	8	31	5	17
TOTAL EXPORTS FOR 1895...	174	631	109	475
Do. do. 1894...	525	1,850	182	787
Do. do. 1893...	46	170	26	117
Do. do. 1892...	36	153	138	569
Do. do. 1891...	241	944	1,279	5,745
Do. do. 1890...	766	3,184	950	4,307

TO STATIONS ON THE INDIAN MIDLAND RAILWAY AND ITS CONNECTIONS.

STATIONS.	Country Piece-Goods.		Country-Twist.		Remarks.
	Pckgs.	Indian Maunds.	Pckgs.	Indian Maunds.	
HOSHANGABAD	3	13	3	12	
BHOPAL	...	...	22	92	
BHILSA	...	...	...	...	
BASODA	3	15	...	...	
BAMORA	1	2	2	3	
BINA...	7	28	8	40	
LALITPUR...	15	75	5	25	
TALBAHAT	...	...	...	...	
JHANSI	2	5	5	17	
AGRA FORT	30	113	...	...	
GWALIOR	2	13	...	...	
KHORAI	...	...	2	5	
SAUGOR	6	24	12	36	
LUCKNOW...	10	39	11	46	
NANPARA	...	...	1	2	
BAHRAICH	...	...	3	13	
CALCUTTA	...	...	...	...	
CAWNPORE (VIA ITARSI) ...	3,653	18,728	41	157	
BARABANKI	...	...	...	...	
MORAR ROAD	...	...	...	...	
MAU RANIPUR	...	...	20	102	
SUMER	...	...	...	...	
SEOHARA	...	...	...	...	
LAKHIMPUR	1	7	...	...	
MANIKPUR	2	10	...	...	
TICOMGARH	...	...	...	...	
NOWGANG...	...	...	...	...	
DAMOH	17	75	...	...	
SEHORE	19	104	5	19	
GARAKOTA	...	...	2	3	
SERONJ	...	...	...	...	
GUNA	5	20	1	6	
OTHER STATIONS	4	21	16	49	
TOTAL EXPORTS FOR 1895...	3,780	19,292	159	627	
Do. do. 1894...	5,365	26,664	1,583	7,463	
Do. do. 1893...	7,089	36,798	1,576	7,814	
Do. do. 1892...	4,890	26,221	285	1,085	
Do. do. 1891...	2,798	14,243	322	1,430	
Do. do. 1890...	2,810	13,383	211	871	

TO STATIONS ON THE MADRAS RAILWAY AND ITS CONNECTIONS.

ADONI	1	1	2	3
CUDDAPAH	3	21	...	...
MADRAS...	33	152	40	181
METTUPALAIYAM	9	30	...	...
OTHER STATIONS	...	...	1	1
TOTAL EXPORTS FOR 1895...	46	204	43	185
Do. do. 1894...	43	205	42	120
Do. do. 1893...	84	431	9	29
Do. do. 1892...	54	177	25	85
Do. do. 1891...	90	308	24	92
Do. do. 1890...	86	407	57	234
Do. do. 1889...	3	9	...	...
Do. do. 1888...	11	50	6	23
Do. do. 1887...	22	80	20	76
Do. do. 1886...	25	138	20	74

TO STATIONS ON THE DHOND AND MUNMAD STATE RAILWAY.

STATIONS.	COUNTRY. PIECE-GOODS.		COUERY TWIST.		REMARKS.
	Packages.	Indian Maunds.	Packages.	Indian Maunds.	
PIMPRI	5	23	3	9	
AHMEDNAGAR	67	281	29	79	
VAMBORI	1	4	...	...	
RAHURI	...	...	...	...	
BELAPUR	...	...	...	...	
CHITALI	1	6	1	2	
PUNTAMBA	...	...	1	2	
YEOLA	10	51	8	7	
OTHER STATIONS	...	...	...	...	
TOTAL EXPORTS FOR 1895 ...	84	365	42	99	
Do. do. 1894 ...	453	2 450	36	131	
Do. do. 1893 ...	66	357	60	261	
Do. do. 1892 ...	52	239	83	320	
Do. do. 1891 ...	502	2,562	187	704	
Do. do. 1890 ...	1,309	7,047	772	3,112	
Do. do. 1889 ...	29	193	3	10	
Do. do. 1888 ...	30	160	20	65	
Do. do. 1887 ...	73	375	38	130	
Do. do. 1886 ...	156	769	123	454	

TO STATIONS ON THE EAST INDIA AND CONNECTED RAILWAYS *via* G. I. P.

SEHORA ROAD	.....	.....	.....	.....	
KUTNEE	.....	.....	55	102	
MAIHAR	.....	.....	.....	.....	
UNCHEHRA	.....	.....	.....	.....	
SUTNA	1	5	3	15	
MIRZAPUR	.....	.....	.....	.....	
AHRAURA ROAD	.....	.....	.....	.....	
MOGUL SERAI	.....	.....	.....	.....	
GHAZIPUR	.....	.....	.....	.....	
PATNA CITY	2	7	172	677	
CALCUTTA	6	23	.....	.....	
ALLAHABAD	1	1	29	116	
CAWNPORE (VIA JABALPUR) ...	4	29	.....	.....	
BENARES	.....	.....	12	34	
JAUNPUR CITY...	.....	.....	6	28	
AKBARPUR	.....	.....	.....	.....	
BHATAPURA	.....	.....	2	10	
CHAMPA	.....	.....	.....	.....	
RAIPUR	.....	.....	.....	.....	
OTHER STATIONS	6	13	26	121	
TOTAL EXPORTS FOR 1895 ...	20	78	305	1,103	
Do. do. 1894 ...	311	1,126	685	2,656	
Do. do. 1893 ...	272	1,095	696	2,683	
Do. do. 1892 ...	245	806	285	1,067	
Do. do. 1891 ...	3,227	16,951	548	2,093	
Do. do. 1890 ...	5,014	25,573	333	1,758	
Do. do. 1889 ...	931	4,510	12	61	
Do. do. 1888 ...	570	2,804	5	15	
Do. do. 1887 ...	502	2,422	25	96	
Do. do. 1886 ...	1,774	7,863	68	271	

TO STATIONS ON THE SOUTHERN MAHRATTA RAILWAY.

INDI ROAD...	19	118	10	42	
BIJAPUR	4	18	8	38	
TELGI	1	2	2	5	
ALIMATI	.....	.....	.....	.....	
BAGALKOT	15	43	21	82	
KATGERI	.....	.....	.....	.....	
ALUR	3	27	1	2	
GADAG	2	6	6	10	
VITTA	1	4	2	6	
KURNOOL ROAD	2	10	1	10	
KOPBAL	.....	.....	.....	.....	
HASPET	2	6	.....	.....	
BELLARY	12	37	6	31	
HUBLI	19	61	26	79	
DHARWAR...	13	58	3	12	
YALVIGI	.....	.....	.....	.....	
Carried forward...	93	390	86	317	

TO STATIONS ON THE SOUTHERN MAHRATTA RAILWAY—*continued.*

STATIONS.	COUNTRY PIECE-GOODS.		COUNTRY TWIST.		REMARKS.
	Pckgs.	Indian Maunds.	Pckgs.	Indian Maunds.	
Brought forward...	93	390	86	317	
BYADGI ...	.....	.....	.....	... ..	
RANIBENNUR	.....	.....	.....	.. ...	
HARIHAR ...	.....	.....	.....	.....	
DAVENGERE	.....	.....	.....	...	
HOLALKHERI	.....	.....	.....	.....	
LONAND ...	20	140	8	37	
WATHAR ...	7	34	.....	.....	
SATARA ROAD	16	89	3	13	
KOREGAON	6	24	11	21	
RAHIMATPUR	2	18	20	69	
TASGAON ...	.....	.....	7	21	
MASUR ...	1	4	2	10	
KARAD ...	3	46	10	20	
KUNDAL ROAD	4	26	2	10	
ASHTA ROAD	1	5	1	5	
SANGLI ROAD	1	3	3	12	
MIRAJ ...	3	10	4	20	
SHEDBAL ...	1	5	.....	.....	
CHIKODI ROAD	.....	.....	.....	.....	
GOKAK ROAD	4	18	9	46	
KUDCHI ...	5	13	11	49	
JAMKHAND	.....	.....	.....	.....	
BELGAUM ...	52	222	4	17	
TADVAL ...	.....	.....	.....	.....	
KADUR ...	.....	.....	.....	.....	
KARAJGI	.....	.....	.....	.....	
ARSIKERE ...	.....	.....	8	27	
BANGALORE ...	555	2,714	25	123	
MYSORE ...	192	938	4	20	
BIRUR ...	.....	.....	.....	.....	
ISLAMPUR ...	3	14	.....	.....	
KALLURA ...	2	10	1	6	
GUNTUR ...	8	36	2	8	
KOLHAPUR ...	44	264	5	24	
SHIRAL ROAD	.....	.....	.....	.....	
RABKAVI ...	.....	.....	5	25	
HATKANGALE	.....	.....	.....	.....	
SASVAD ...	.....	.....	.....	.....	
BEZVADA ...	3	20	3	9	
OTHER STATIONS...	23	127	16	62	
TOTAL EXPORTS FOR 1895...	1,084	5,170	250	971	
Do. do. 1894...	1,450	6,860	597	2,599	
Do. do. 1893...	1,083	4,662	307	1,334	
Do. do. 1892...	879	3,919	437	1,925	
Do. do. 1891...	1,093	4,950	1,059	4,390	
Do. do. 1890...	1,394	7,068	3,191	13,171	
Do. do. 1889...	55	265	106	328	
Do. do. 1888...	73	332	234	862	
Do. do. 1887...	297	1,336	388	1,466	
Do. do. 1886...	268	1,950	776	3,108	

TO STATIONS ON THE RAJPUTANA-MALWA RAILWAY *via* G. I. P. AND ITS CONNECTIONS.

SANAWAD ...	1	2	4	5
MORTAKKA	...	...	3	5
BARWAHA ...	...	...	12	26
MHOW ...	7	18	26	47
INDORE ...	11	29	81	192
UJJAIN ...	22	120	17	29
CHAMBAL ...	15	55	2	10
BARNAGAR	...	...	4	15
RUNIJA ...	...	...	...	...
RUTLAM ...	...	...	...	...
NAMLI ...	...	...	...	...
JAVRA ...	...	...	...	...
MANDSAUR	...	...	...	...
NEEMUCH ...	1	2	...	...
OTHER STATIONS	...	...	...	...
TOTAL EXPORTS for 1895 ...	57	226	149	329
Do. do. 1894 ...	954	4,377	316	1,473
Do do. 1893 ...	826	3,563	330	1,379
Do. do. 1892 ...	857	3,976	325	950
Do. do. 1891 ...	1,405	6,215	589	2,289
Do. do. 1890 ...	2,315	10,055	427	1,592
Do. do. 1889 ...	77	300	8	31
Do. do. 1888 ...	12	73	25	74
Do. do. 1887 ...	127	679	92	342
Do. do. 1886 ...	394	1,847	110	427

TO STATIONS ON THE NIZAM'S STATE RAILWAY.

STATIONS.	Country Piece-Goods.		Country Twist.		Remarks.
	Pckgs.	Indian Maunds.	Pckgs.	Indian Maunds.	
SERAM	...	...	...	...	
TANDUR	...	...	...	...	
LINGAMPALLI	...	...	...	...	
HYDERABAD	1	5	8	22	
SECUNDERABAD	...	...	...	...	
ALER	...	...	...	...	
WARANGAL	3	19	6	23	
RUGHUNATHPALI	...	...	...	...	
BEZVADA	2	12	...	...	
OTHER STATIONS ...	4	10	11	45	
TOTAL EXPORTS FOR 1895 ...	10	46	25	90	
Do. do. 1894 ...	18	76	22	89	
Do. do. 1893 ...	17	54	5	19	
Do. do. 1892 ...	60	212	40	145	
Do. do. 1891 ...	85	381	75	248	
Do. do. 1890 ...	256	1,301	629	2,452	
Do. do. 1889 ...	15	44	18	45	
Do. do. 1888 ...	9	37	29	101	
Do. do. 1887 ...	57	262	10	33	
Do. do. 1886 ...	41	184	30	122	

BOMBAY, BARODA AND CENTRAL INDIA RAILWAY.

(Including Rajputana-Malwa Railway.)

	STATIONS.	Country Piece-Goods.		Country Twist.		Remarks.
		Pckgs.	Indian Maunds.	Pckgs.	Indian Maunds.	
B. B. & C. I. Railway.	STATIONS between ANDHERI and SURAT (excluding Surat)..	1,579	7,613	503	1,744	
	SURAT	1,468	8,864	302	1,170	
	STATIONS between SURAT and BROACH (excluding Broach)	315	2,036	46	241	
	BROACH	422	2,852	154	583	
	STATIONS between BROACH and BARODA (excluding Baroda)	517	2,963	17	55	
	BARODA	919	5,897	388	1,652	
	STATIONS between BARODA and ANAND (excluding Anand)..	227	1,613	48	178	
	ANAND	98	640	29	114	
	STATIONS on the GODHRA BRANCH (excluding Godhra) ...	1,616	6,898	13	59	
	GODHRA	531	2,870	5	7	
	STATIONS between ANAND and AHMEDABAD (excluding Nadiad and Ahmedabad)...	441	2,337	6	22	
	NADIAD	954	4,741	241	866	
	AHMEDABAD	5,053	31,689	535	2,040	
	STATIONS between AHMEDABAD and VIRAMGAM (excluding Viramgam)	170	1,025	12	57	
	VIRAMGAM	251	1,510	43	101	
	STATIONS on the PATRI BRANCH	168	1,049	3	15	
	STATIONS between VIRAMGAM and WADHWAN (excluding Wadhwan)	5	28	3	13	
	WADHWAN	401	2,578	3	8	
	TOTAL ...	15,135	87,193	2,351	8,925	

BOMBAY, BARODA AND CENTRAL INDIA RAILWAY—*continued.*

	STATIONS.	Country Piece-Goods.		Country Twist.		Remarks.
		Pckgs.	Indian Maunds.	Pckgs.	Indian Maunds.	
B. G. J. P. R. *via* Wadhwan.	LIMBDI	175	1,151	3	4	
	BHAVNAGAR	35	153	8	32	
	JETPUR	24	161	...	...	
	DHORAJEE	73	378	2	4	
	OTHER STATIONS ON BHAVNAGAR-GONDAL-JUNAGAD-PORBANDER RAILWAY	694	4,432	11	45	
MORVI RAILWAY		695	4,552	44	163	
VIA MIYAGAM		392	2,552	220	1,068	
„ ANAND		414	2,842	134	438	
	TOTAL ...	2,502	16,221	422	1,754	
Foreign Railways *via* Sabarmati.	KHODIAR to PALANPUR (excluding Palanpur)	812	4,328	950	4,096	
	PALANPUR	186	1,001	9	36	
	VIA PALANPUR	479	2,690	22	83	
	MORI TO CHITRASANI	308	1,425	110	503	
	MARWAR RAILWAY JUNCTION AND VIA MARWAR RAILWAY JUNCTION	1,812	11,740	301	1,404	
	HARIPUR to ERINPURA ROAD	265	1,336	68	308	
	BEAWAR	458	2,738	7	29	
	AJMERE	740	4,364	14	60	
	TOTAL ...	5,060	29,622	1,481	6,519	
	NUSSEERABAD to BARI	328	2,185	54	252	
	TILAUNIA to AGRA (excluding Jeypore, Achnera and Agra) ...	421	1,806	61	251	
	JEYPORE...	388	2,004	3	14	
	VIA KUCHAMAN ROAD	50	272	7	32	
	ACHNERA	...	...	...	...	
	STATIONS on the CAWNPORE-ACHNERA RAILWAY ...	182	928	92	414	
	VIA HATHRAS	44	189	8	28	
	CAWNPORE	123	750	4	22	
	VIA CAWNPORE	3	5	1	6	
	AGRA FORT	231	1,038	4	12	
	VIA AGRA...	...	...	...	...	
	VIA AGRA CANTONMENT	1	1	2	11	
	STATIONS on the REWARI-FEROZEPORE Section (excluding Bhiwani)...	66	303	3	10	
	BHIWANI...	862	3,895	3	11	
	VIA BHATINDA	19	69	...	...	
	VIA FEROZEPORE	1,862	4,801	26	100	
	STATIONS between REWARI and DELHI (excluding Delhi) ...	...	...	...	...	
	DELHI	10,269	51,448	73	333	
	VIA DELHI	200	669	7	22	
	TOTAL ...	15,049	70,363	348	1,518	
Foreign Railways *via* Godhra.	NUSSEERABAD to BARI	67	449	21	83	
	RUPAHELI to GANGRAR (excluding Bhilwara)	58	304	19	82	
	BHILWARA	468	2,930	144	656	
	CHANDERIA to KESARPURA (excluding Chitorgarh) ...	467	2,765	94	326	
	CHITORGARH	454	2,653	41	179	
	VIA CHITORGARH	290	1,693	25	122	
	NEEMUCH	202	1,265	18	75	
	HARKIAKAL to DHODHAR (excluding Mandsaur) ...	170	1,125	25	107	
	MANDSAUR	713	5,668	89	299	
	JAORA to KHANDWA	2,669	15,079	890	3,866	
	VIA KHANDWA	...	...	...	...	
	STATIONS on the GODHRA-RUTLAM RAILWAY ...	873	5,375	159	703	
	TOTAL ...	6,431	39,306	1,525	6,498	
	TOTAL EXPORTS FOR 1895	44,177	2,42,705	6,127	25,214	
	Do. do. 1894	40,050	2,13,058	5,313	21,743	
	Do. do. 1893	30,461	1,59,620	4,802	20,275	
	Do. do. 1892	27,807	1,53,958	3,815	13,002	
	Do. do. 1891	25,589	1,44,416	3,251	10,424	
	Do do. 1890	29,079	1,64,152	2,412	7,464	
	Do. do. 1889	32,006	1,84,251	2,236	6,790	
	Do. do. 1888	21,624	1,28,472	2,499	7,844	
	Do. do. 1887	26,503	1,55,864	3,172	9,731	
	Do do. 1886	39,592	2,16,062	3,852	11,736	

SUMMARY OF EXPORTS BY ALL RAILWAYS.

	RAILWAYS.	Country Piece-Goods.		Country Twist.	
		Pckgs.	Indian Maunds.	Pckgs.	Indian Maunds.
	G. I. P. RAILWAY (North-East Line)	642	2,938	922	2,398
	Do. (South-East Line)	521	2,319	4,290	4,692
To Stations on the	BENGAL-NAGPUR RAILWAY	174	631	109	475
	INDIAN MIDLAND RAILWAY	3,780	19,292	159	627
	MADRAS RAILWAY	46	204	43	185
	DHOND & MUNMAD STATE RAILWAY	84	365	42	99
	EAST INDIA RAILWAY	20	78	305	1,102
	SOUTHERN MAHRATTA RAILWAY	1,054	5,170	250	971
	RAJPUTANA-MALWA RAILWAY via G. I. P. ...	57	226	149	329
	NIZAM'S STATE RAILWAY	10	46	25	90
	B. B. & C. I. RAILWAY, including Rajputana-Malwa Railway	44,177	2,42,705	6,127	25,214
	TOTAL EXPORT FOR 1895	50,565	2,73,974	12,421	36,183
	Do. 1894	53,148	2,77,663	15,716	50,502
	Do. 1893	41,466	2,14,201	14,725	44,430
	Do. 1892	37,281	2,01,341	17,797	38,164
	Do. 1891	39,175	2,12,379	13,132	44,471
	Do. 1890	52,966	2,87,380	17,392	67,782
	Do. 1889	33,962	1,93,953	2,535	7,852
	Do. 1888	22,881	1,34,855	3,465	10,937
	Do. 1887	28,784	1,68,399	5,214	16,892
	Do. 1886	44,506	2,40,634	6,740	22,598

ANNUAL PROGRESS OF RAILWAYS IN INDIA SINCE THEIR COMMENCEMENT.

Year.	Total Miles.	Year.	Total Miles.	Year.	Total Miles.	Year.	Total Miles.
1854	71	1865	3,372¾	1876	6,833	1886-87	13,386
1855	170	1866	3,568¾	1877	7,322¼	1887-88	14,377
1856	272¾	1867	3,936½	1878	8,212	1888-89	15,242½
1857	288¼	1868	4,016¼	1879	8,492¾	1889-90	16,092½
1858	428¼	1869	4,294¾	1880	9,308	1890-91	16,996
1859	626¼	1870	4,775	1881	9,892	1891-92	17,564
1860	839¼	1871	5,077¼	1882	10,145½	1892-93	18,042
1861	1,587¾	1872	5,370¼	1883-84	10,780¼	1893-94	18,500
1862	2,353¾	1873	5,695	1884-85	12,000¾	1894-95	18,855¼
1863	2,550	1874	6,227¾	1885-86	12,375½		
1864	2,966¾	1875	6,519				

Statement showing the Exports of Indian Manufactured Piece-Goods and Yarns by Sea and Rail during the years 1886 *to* 1895.

Year.	Piece-Goods.		Total.	Yarns.				Total.		Remarks.
	By Sea.	By Rail.		By Sea.		By Rail.				
	Packages.	Packages.	Packages.	Packages.	lbs.	Packages.	lbs.	Packages.	lbs.	
1886	45,167	44,506	89,613	2,72,300	10,60,24,856	6,740	18,59,312	2,79,040	10,78,84,168	
1887	51,428	28,784	80,212	2,90,581	11,70,74,663	5,214	13,89,920	3,04,795	11,84,64,583	
1888	60,248	22,881	83,129	3,43,030	13,46,22,583	3,465	8,99,960	3,46,495	13,55,22,543	
1889	53,069	33,962	87,031	3,84,729	15,04,97,237	2,535	6,46,066	3,87,264	15,11,43,303	
1890	59,679	52,966	1,12,645	4,40,220	17,19,93,173	17,392	55,77,040	4,57,612	17,75,70,213	
1891	61,659	39,176	1,00,834	4,65,399	18,16,45,149	13,132	36,59,040	4,78,531	18,53,04,189	
1892	70,515	37,281	1,07,796	4,87,773	19,07,05,398	17,797	51,40,144	5,05,570	19,38,45,542	
1893	70,050	41,466	1,11,516	4,12,584	15,99,60,286	14,725	36,55,568	4,27,309	16,36,15,854	
1894	86,208	53,148	1,39,356	4,68,995	18,21,23,551	15,716	41,55,312	4,84,711	18,62,78,863	
1895	98,079	50,565	1,48,644	4,96,421	19,26,02,163	12,421	29,77,128	5,08,842	19,55,79,291	

Statement showing the arrivals of Cotton into Bombay by Sea and Rail during the years 1886 *to* 1895.

By	1886	1887	1888	1889	1890	1891	1892	1893	1894	1895
	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts	Cwts.
Steamers and Country Craft	11,84,866	12,17,640	14,61,068	13,37,388	17,50,424	15,98,975	12,28,958	19,24,666	16,42,612	16,32,228
B. B. and C. I. Railway	19,36,965	17,05,369	14,97,691	19,31,054	22,61,913	17,88,811	18,09,577	16,56,811	14,00,810	19,17,601
G. I. P. Railway	25,08,324	27,96,166	22,71,852	36,85,587	34,04,773	34,44,511	33,91,473	26,06,566	27,81,828	31,55,920
Total Cwts...	56,30,155	57,19,075	52,30,601	70,04,029	75,07,110	67,81,797	64,30,008	61,88,043	58,25,250	67,05,749
Total F. P. Bales of 3½ Cwts. each...	16,08,616	16,34,021	14,94,458	20,01,151	21,44,889	19,37,656	18,37,145	17,68,012	16,64,367	19,15,929

Statement showing the Exports of Cotton to Europe, China, Calcutta, &c., from Bombay during the years 1886 *to* 1895.

To	1886	1887	1888	1889	1890	1891	1892	1893	1894	1895
	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.
Europe	10,73,416	11,11,931	8,87,047	13,23,496	14,39,021	10,28,417	9,54,248	8,57,771	7,97,070	6,24 465
China	22,958	29,727	13,633	*16,417	*35,248	*1,12,189	*1,21,200	*1,04,495	*1,13,716	*1,43,933
Calcutta and other Ports	30,821	32,171	33,456	28,907	37,342	49,812	49,985	58,130	49,845	40,951
Total Bales...	11,27,195	11,73,829	9,34,136	13,68,820	15,12,511	11,90,418	11,25,428	10,20,396	9,60,631	8,09,349

* For China and Japan.

EXPORTS OF BOMBAY MANUFACTURED COTTON PIECE-GOODS AND YARNS FROM BOMBAY PORT ONLY.

(*From Official Returns.*) 1894-95. (*Years ending 31st March.*)

	Length and Weight.							Value.					
Exported to	Piece-Goods. Millions of [0000's omitted.] Yards.	Yarns. Millions of [0000's omitted.] lbs.	Yarns. lbs.	Percentage of Goods. %	Percentage of Yarns. %	Total Weight. Millions of [0000's omitted.]	Total Weight. Percentage. %	Lakhs of Rupees. Goods.	Lakhs of Rupees. Yarns.	Percentage of Goods. %	Percentage of Yarns. %	Total Value in Lakhs of Rupees. [0000's omitted.]	Percentage. %
Foreign Ports	67·77	*15·65	147·03	30·13	78·96	162·68	68·32	† 87·32	525·79	32·34	77·99	‡613·11	64·94
Indian Ports	63·97	*14·77	34·71	28·44	18·64	49·48	20·77	80·42	132·34	29·75	19·64	212·76	22·53
Interior by Rail	*93·19	21·51	4·46	41·43	2·40	25·97	10·91	102·22	15·99	37·91	2·37	118·21	12·53
Total Indian	157·16	36·28	39·17	69·87	21·04	75·45	31·68	182·64	148·33	67·66	22·01	330·97	35·06
Grand Total	224·93	51·93	186·20	100·00	100·00	238·13	100·00	269·96	674·12	100·00	100·00	944·08	100·00

* Assuming 4·33 yards to be equivalent to 1 lb. and *vice versa*.
† Piece-Goods only, value *including all other sorts* [Handkerchiefs, Hosiery, &c., &c.] 91·99 lakhs or
‡ inclusive of Yarns 617·78 lakhs of Rupees.

1893-94.

	Length and Weight.							Value.					
Exported to	Piece-Goods. Millions of [0000's omitted.] Yards.	Yarns. Millions of [0000's omitted.] lbs.	Yarns. lbs.	Percentage of Goods. %	Percentage of Yarns. %	Total Weight. Millions of [0000's omitted.]	Total Weight. Percentage. %	Lakhs of Rupees. Goods.	Lakhs of Rupees. Yarns.	Percentage of Goods. %	Percentage of Yarns. %	Total Value in Lakhs of Rupees. [0000's omitted.]	Percentage. %
Foreign Ports	53·98	*12·46	125·47	27·23	78·71	137·93	67·23	68·76	465·08	27·62	77·72	533·84	63·00
Indian Ports	53·85	*12·43	31·31	27·16	19·64	43·74	21·32	67·34	122·99	27·05	20·55	190·34	22·46
Interior by Rail	*90·44	26·87	2·62	45·61	1·65	23·49	11·45	112·84	10·29	45·33	1·73	123·13	14·54
Total Indian	144·29	33·30	33·93	72·77	21·29	67·23	32·77	180·18	133·28	72·38	22·28	313·47	37·00
Grand Total	198·27	45·76	159·40	100·00	100·00	205·16	100·00	248·94	598·36	100·00	100·00	847·31	100·00

1892-93.

Foreign Ports	62·54	*14·44	170·79	33·45	80·53	233·33	80·89	78·69	614·09	35·20	85·82	692·78	73·77
Indian Ports	47·54	*10·98	22·44	25·43	11·36	33·42	11·58	55·35	86·27	24·76	12·05	141·62	15·08
Interior by Rail	*75·56	17·75	3·94	41·12	2·11	21·69	7·53	89·48	15·14	40·04	2·13	104·62	11·15
Total Indian	123·10	28·73	26·38	66·55	13·47	55·11	19·11	144·83	101·41	64·80	14·18	246·24	26·23
Grand Total	185·64	43·17	197·17	100·00	100·00	288·44	100·00	223·52	715·50	100·00	100·00	939·02	100·00

* Assuming 4·33 yards to be equal to 1 lb. and *vice versa*. The value of Goods despatched by Rail is based on the export to Coast values.

FOREIGN COUNTRIES TO WHICH GREY COTTON PIECE-GOODS OF BOMBAY MANUFACTURE HAVE BEEN EXPORTED SINCE 1888-89.

(*From Government Returns.*) (*Years ending 31st March.*)

Description.	To	In Millions of Yards (0000's omitted.)						
		1894-95.	1893-94.	1892-93.	1891-92.	1890-91.	1889-90.	1888-89.
T-Cloths	Mozambique	3·72	3·11	2·71	3·13	1·84	1·86	1·90
	Zanzibar	7·18	4·31	4·01	3·39	2·54	2·09	1·79
	Aden	·60	·82	·38	·30	·39	·25	·16
	China-Hongkong	·47	·65	·51	·06	.....	·02	·42
	Do. Treaty Ports*	4·21	2·23	7·17	5·22	3·80	1·21	7·89
	Mekran and Sonmiani	·13	·01	·30	·21	·11	·10	·10
	Abyssinia	1·13	3·18	} 1·69	1·22	·97	·89	·38
	Other Countries	3·35	2·08					
	Total	20·79	16·39	16·77	13·53	9·65	6·42	12·64
Sheetings	Abyssinia	3·45	1·84	·97	·62	1·63	1·37	·64
	Mozambique	1·72	2·74	6·47	4·81	5·03	5·11	4·59
	Zanzibar	5·16	6·39	8·65	13·75	14·09	9·98	8·94
	Aden	3·12	2·38	1·82	·77	·92	1·32	1·97
	Arabia	1·28	·65	·73	·59	·57	·44	·72
	China-Treaty Ports*	·02	·06	·13	.....	·80	.....	1·28
	Other Countries	1·85	·68	·82	1·34	·36	1·06	·91
	Total	16·60	14·74	19·59	21·88	23·40	19·28	19·05
Domestics	Aden	8·46	4·66	5·61	5·51	5·95	9·20	7·98
	Arabia	·33	·15	·43	·44	·54	·09	·20
	Other Countries	·27	·08	·04	·09	·02	·05	·09
	Total	9·06	4·89	6·08	6·04	6·51	9·34	8·27
Drills and Jeans	Zanzibar	.....	...	.....	·01	.....	·11	·04
	Aden	.....	...	.....	.....	.....	.....	...
	Other Countries	·01	·07	·19	·03	·05	·08	·06
	Total	·01	·07	·19	·04	·05	·19	·10
Long Cloths	Abyssinia	1·31	1·45	1·87	·99	2·04	·48	·32
	Mozambique	·02	·01	·07	·28	·11	·49	1·05
	Zanzibar	·52	·62	·57	·23	·44	·24	·54
	Aden	3·58	2·23	2·10	3·47	3·98	2·78	3·67
	China-Treaty Ports*	·96	1·52	3·20	1·10	·38	·02	4·65
	Arabia	1·80	1·51	1·54	1·19	·82	·43	·97
	Persia	·75	·42	·70	·35	·35	·51	·60
	Straits	·19	·11	·02	·02	·08	·09	·13
	Turkey in Asia	2·90	1·94	1·65	2·27	1·19	1·47	1·33
	Egypt	·88	1·10	·95	·74	1·04	} ·43	·24
	Other Countries	·16	·26	·07	·04	·02		
	Total	13·07	11·17	12·74	10·68	10·35	6·94	12·50
Chudders	Aden	·92	·55	·22	·15	·11	·12	·13
	Zanzibar	1·27	·88	1·04	1·13	·79	·80	·22
	Other Countries	·99	·58	·40	·33	·21	·21	·15
	Total	3·18	2·01	1·66	1·61	1·11	1·13	·50
Dhoties	Aden	·06	·06	·16	.....	.....	.....	...
	Other Countries	·27	·27	·19	·02	·03	·03	·03
	Total	·33	·33	·35	·02	·03	·03	·03
Other Sorts	Total	·10	·01	·03	·16	·20	·19	·19
	Grand Total	63·14	49·61	57·41	53·96	51·30	43·52	54·28

* Almost entirely to Shanghai.

DESCRIPTIONS OF GREY COTTON PIECE-GOODS OF BOMBAY MANUFACTURE EXPORTED TO FOREIGN PORTS SINCE 1888-89.

(*From Government Returns.*) (*Years ending 31st March.*)

Descriptions.	In Millions of Yards (0000's omitted).						
	1894-95.	1893-94.	1892-93.	1891-92.	1890-91.	1889-90.	1888-89.
T-Cloths	20·79	16·39	16·77	13·53	9·65	6·42	12·64
Sheetings	16·60	14·74	19·59	21·88	23·40	19·28	19·05
Domestics	9·06	4·89	6·08	6·04	6·51	9·34	8·27
Drills and Jeans	·01	·07	·19	·04	·05	·19	·10
Long cloths	13·07	11·17	12·74	10·68	10·35	6·94	13·50
Chudders	3·18	2·01	1·66	1·61	1·11	1·13	·50
Dhooties	·33	·33	·35	·02	·03	·03	·03
Other sorts	·10	·01	·03	·16	·20	·19	·19
Total Millions of Yards...	63·14	49·61	57·41	53·96	51·30	43·52	54·28
Total Lakhs of Rs.....	75·95	57·59	65·62	61·12	58·90	48·06	63·76

EXPORTS OF BOMBAY SPUN TWIST BY SEA AND RAIL.

REDUCED TO BALES OF 400 lbs. EACH.

January 1st to December 31st.	To China.	To Japan.	Total to China and Japan.	Total to other ports.	Total Exports by Sea.	Total Exports by Rail.	Total Exports by Sea and Rail.
1879	45,530	4,842	50,372	31,711	82,083	11,072	93,155
1880	63,194	4,527	67,721	38,825	106,546	14,092	120,638
1881	61,783	7,378	69,161	41,092	110,253	14,333	124,586
1882	81,434	9,854	91,288	41,502	132,790	14,400	147,190
1883	94,982	17,421	112,403	42,130	154,533	9,091	163,624
1884	127,318	13,846	141,164	48,226	189,390	6,049	195,439
1885	154,517	19,020	173,537	43,197	216,734	5,129	221,863
1886	199,407	20,543	219,950	45,103	265,053	4,649	269,702
1887	205,158	39,730	244,888	47,799	292,687	3,451	296,138
1888	234,071	52,697	286,768	49,789	336,557	2,250	338,807
1889	254,697	62,220	316,917	59,326	376,243	1,615	377,858
1890	325,060	37,722	362,782	67,201	429,983	13,942	443,925
1891	365,038	10,939	375,977	78,136	454,113	9,147	463,260
1892	385,771	21,445	407,216	69,547	476,763	7,850	484,613
1893	297,572	14,198	311,770	88,130	399,900	9,139	409,039
1894	338,703	10,743	349,446	105,863	455,309	10,388	465,697
1895	374,119	2,515	376,634	104,871	481,505	7,443	488,948

QUALITIES OF YARNS OF BOMBAY MANUFACTURE EXPORTED TO FOREIGN PORTS SINCE 1887-88.

(From Government Returns.) *(Years ending 31st March.)*

Description.	In Millions of lbs. (0000's omitted).							
	1894-95.	1893-94.	1892-93.	1891-92.	1890-91.	1889-90.	1888-89.	1887-88.
Mule No. 15s and under	43·63	35·74	55·99	44·11	41·26	31·87	23·61	28·82
„ „ 16s to 24s	101·99	88·37	113·70	109·78	115·72	99·11	98·90	79·37
„ „ 25s to 32s	·42	·41	·20	·30	·72	·39	·09	·01
„ „ 33s to 44s	·10	·05	·02	·02	·04	·04	·03	...
Total ...	146·14	124·57	169·91	154·21	157·74	131·41	122·63	108·20
Water No. 20s and under...	·03	·11	·08	·24	·23	·30	·09	·15
„ „ 21s to 30s	...	·05	...	·29	·09	·02	...	...
„ „ 31s to 40s	...	·03	·01	·02	·02	...	...	...
Total ...	·03	·19	·09	·55	·34	·32	·09	·15
Colored Yarns Total ...	·86	·70	·78	·59	·30	·29	·30	·16
Total Yarns ...	147·03	125·46	170·78	155·35	158·38	132·02	123·02	108·51

FOREIGN COUNTRIES TO WHICH YARNS OF BOMBAY SPINNING HAVE BEEN EXPORTED SINCE 1887-88.

(From Government Returns.) *(Years ending 31st March.)*

Quality.	To	In Millions of lbs.							
		1894-95.	1893-94.	1892-93.	1891-92.	1890-91.	1889-90.	1888-89.	1887-88.
Mule No. 15s and under.	Aden	1·50	·99	·71	1·47	1·28	1·14	·85	1·02
	Japan	...	·03	·20	·01	·19	·06	1·29	·04
	China (Hongkong) ...	33·71	24·87	43·95	33·14	30·45	28·24	19·27	26·72
	China (Treaty Ports*)...	7·74	9·61	10·91	9·17	9·10	2·25	2·10	1·44
	Other Countries ...	·68	·24	·22	·32	·24	·18	·10	·10
	Total ...	43·63	35·74	55·99	44·11	41·26	31·87	23·61	28·82
16s to 24s	Aden	·54	·41	·29	·52	·38	·45	·31	·24
	Japan	2·58	5·64	6·82	6·67	11·50	22·18	21·42	17·20
	China (Hongkong) ...	57·12	42·31	53·71	50·09	47·98	51·84	57·68	45·09
	China (Treaty Ports*)...	35·05	35·54	50·32	47·18	52·80	22·20	17·23	15·47
	Straits	4·25	2·83	1·25	3·41	1·81	1·31	1·48	1·37
	Other Countries ...	2·45	1·64	1·31	1·91	1·25	1·01	·78	
	Total ...	101·99	88·37	113·70	109·78	115·72	99·10	98·90	79·37
Above 24s	Total ...	·52	·46	·22	·32	·76	·43	·12	·01
	Total Mule ...	146·14	124·57	169·91	154·21	157·74	131·40	122·63	108·20
Water.....	„ Water ...	·03	·19	·09	·55	·34	·33	·09	·15
Colored	„ Colored ...	·86	·70	·78	·59	·30	·29	·30	·16
	Grand Total ...	147·03	125·46	170·78	155·35	158·38	132·02	123·02	108·51
	Value in Lakhs of Rs...	525·80	465·05	614·08	555·55	614·14	537·31	497·12	389·69

* Almost entirely to Shanghai.

COTTON.

RECEIPTS at, and Exports from, Bombay Port, also Mill consumption in the Island of Bombay. In thousands of Bales (000's omitted).

Years ending 30th June.

Years ending 30th June.	Receipts	Exports to			Mill consumption.	Total.	Years ending 30th June.	Receipts	Exports to			Mill consumption.	Total.
		Europe.	Elsewhere.	Total.					Europe.	Elsewhere.	Total.		
1859	.....	490	152	642									
1860	.....	566	202	768	Maxm. Exports up to this year.		1877	1,141	920	38	958	161	1,119
							1878	961	800	46	846	204	1,050
1861	.....	835	61	896	American War.		1879	832	652	64	716	181	897
1862	.....	911	8	919	In 1863 and 1864		1880	1,171	874	34	908	220	1,128
1863	.....	867	3	870	Bombay Imported Cotton from China.		1881	1,244	874	60	934	273	1,207
1864	.....	1,065	1	1,066			1882	1,832	1,521	87	1,608	277	1,885
							1883	1,770	1,335	95	1,430	313	1,743
1865	.....	1,187	14	1,201	42	1,243	1884	1,759	1,295	100	1,395	348	1,743
1866	.....	1,277	5	1,282	46	1,328	1885	1,139	791	70	861	392	1,253
1867	.....	1,030	48	1,078	47	1,125	1886	1,480	1,009	61	1,070	391	1,461
1868	.....	1,225	56	1,281	48	1,329	1887	1,703	1,147	40	1,187	454	1,641
1869	.....	1,115	50	1,165	49	1,214	1888	1,472	893	58	951	500	1,451
1870	.....	967	39	1,006	50	1,056	1889	1,851	1,286	46	1,332	565	1,897
1871	1,085	1,002	48	1,050	52	1,102	1890	2,235	1,488	71	1,559	636	2,195
1872	1,151	1,079	34	1,113	53	1,166	1891	2,020	1,070	107	1,177	762	1,939
1873	978	917	34	951	67	1,018	1892	1,770	905	202	1,107	728	1,835
1874	1,311	1,192	25	1,217	83	1,300	1893	1,738	816	169	985	724	1,709
1875	1,345	1,285	20	1,305	135	1,440	1894	1,769	908	159	1,067	731	1,798
1876	1,073	980	35	1,015	147	1,162	1895	1,540	525	143	668	815	1,483

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BOMBAY MILLOWNERS' ASSOCIATION.

COTTON SPINNING AND WEAVING MILLS WORKING AND IN COURSE OF ERECTION IN INDIA ON

30th JUNE 1895.

JOHN MARSHALL, *Secretary.*

REPORT

OF THE

BOMBAY MILLOWNERS' ASSOCIATION

FOR THE YEAR 1896.

PRESENTED TO THE ANNUAL GENERAL MEETING HELD ON 6th JULY, 1897.

Bombay:
PRINTED AT THE "TIMES OF INDIA" STEAM PRESS.

1897.

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BOMBAY MILLOWNERS' ASSOCIATION.

ESTABLISHED 1ST FEBRUARY 1875.

List of Members.

Ahmedabad Spinning and Weaving Company, Limited.
Alliance Cotton Manufacturing Company, Limited.
Anglo-Indian Spinning and Manufacturing Company, Limited.
Apollo Press Estate.

Baroda State Spinning and Weaving Mills.
Bechardas Spinning and Weaving Mills.
Berar Manufacturing Company, Limited.
Bombay Cotton Manufacturing Company, Limited.
Bombay Cotton Press Company, Limited.
Bombay Flour Mill Company, Limited.
Bombay National Manufacturing Company, Limited.
Bombay United Spinning and Weaving Company, Ld.
Britannia Mills, Limited.

Central India Spinning, Weaving and Manufacturing Company, Limited.
City of Bombay Manufacturing Company, Limited.
Colaba Land and Mill Company, Limited.
Connaught Mills Company, Limited.
Coral Mills Company, Limited.
Currimbhoy Mills Company, Limited.

Damodhur Lukhmidas Mills Company, Limited.
David Mills Company, Limited.

Empress Spinning and Weaving Company, Limited.
Framjee Petit Spinning and Manufacturing Company, Limited.

George Gahagan and Company.
Gokak Water Power and Manufacturing Company, Limited.
Goolambaba Spinning and Weaving Company, Limited.
Harvey and Sabapathy Company, Limited.
Hindoostan Spinning and Weaving Mills Company, Limited.
Hingunghat Mill Company, Limited.
Hope Mills, Limited.
Howard and Bullough Mills Company, Limited.
Hyderabad (Deccan) Spinning and Weaving Company, Limited.

Imperial Cotton Mills Company, Limited.
Indian Manufacturing Company, Limited.
Indo-China Manufacturing Company, Limited.

Jafur Alee Spinning and Weaving Company, Limited.
Julgaon Manufacturing Company, Limited.
Julgaon Cotton Ginning Company, Limited.
James Greaves Mills Company, Limited.
Jamshed Manufacturing Company, Limited.
Jewraj Balloo Spinning and Weaving Company Limited.
Jubilee Manufacturing Company, Limited.

Khandeish Spinning and Weaving Mills Company Limited.
Khatao Mukanjee Spinning and Weaving Company, Limited.

Lakhmidas Khimjee Spinning and Weaving Company, Limited.
Leopold Spinning, Bleaching and Manufacturing Company, Limited.
Lord Reay Manufacturing Company, Limited.

Madhavjee Dharamsey Manufacturing Company, Ld.
Madras United S. and W. Mills Company, Limited.
Madura Mills Company, Limited.
Mahaluxmee Spinning and Weaving Company, Limited.
Malabar Spinning and Weaving Company, Limited.
Maneckjee Petit Manufacturing Company, Limited.
Manore Mills.
Mazagon Spinning and Manufacturing Company, Ld.
Morarjee Goculdas Spinning and Weaving Company, Limited.

New Empress Spinning and Weaving Company, Limited.
New Great Eastern Spinning and Weaving Company Limited.
New Pachora Manufacturing Company, Limited.
Nicol Mills.

Oriental Spinning and Weaving Company, Limited.

Peroo Mahomed Manufacturing Company, Limited.
Presidency Mills Company, Limited.

Queen Spinning and Weaving Company, Limited.

Ripon Manufacturing Company, Limited.

Saraswati Mills Company, Limited.
Sassoon Spinning and Weaving Company, Limited.
Sholapore Spinning and Weaving Company, Limited.
Soonderdas Spinning and Weaving Mills Company, Limited.
Southern Maratha S. and W. Company, Limited.
Standard Mills Company, Limited.
Star of India Mills, Limited.
Surat Press Factory.
Swadeshi Mills Company, Limited.

Textile Manufacturing Company, Limited.

Union Mills, Limited.
Union Spinning and Manufacturing Company, Limited.

Veeramgam Spinning, Weaving and Manufacturing Company, Limited.
Victoria, Manufacturing Company, Limited.
Victoria Roller Flour Mills.

Wallace Flour Mills Company.
Western India Spinning and Manufacturing Company Limited.
Wadia Mills, Limited.

COMMITTEE FOR 1896.

George Cotton, Esq., *Chairman.*
The Hon'ble Mr. N. N. Wadia, C.I.E., *Deputy Chairman.*
Bomonjee Dinshaw Petit, Esq.
C. Douglas, Esq.
Dinshaw E. Wacha, Esq.
Ahmedbhoy Hubibbhoy, Esq.
Damoderdas Tapidas, Esq.
Cursandas Vullubdas, Esq.
K. R. Cama, Esq.
Dhuramsey Soonderdas, Esq.
Gordhandas Khataw, Esq.
Runchordas Narotamdas, Esq.
Jehangerjee Hormusjee, Esq.
Sassoon J. David, Esq.
Manmohandas Ramjee, Esq.
Jerjeebhoy Framjee Petit, Esq.
John R. Greaves, Esq.
D. J. Tata, Esq.
D. C. Shroff, Esq.

COMMITTEE FOR 1897.

Sir George Cotton, *Chairman.*
The Hon'ble Mr. N. N. Wadia, C.I.E., *Deputy Chairman.*
Bomonjee Dinshaw Petit, Esq.
C. Douglas, Esq.
Ahmedbhoy Hubibbhoy, Esq.
Dinshaw E. Wacha, Esq.
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Manmohandas Ramjee, Esq.
Jerjeebhoy Framjee Petit, Esq.
D. J. Tata, Esq.
D. C. Shroff, Esq.
Vithuldas Damodhur Thackersey, Esq.
Jamshedji Ardaseer Wadia, Esq.

John Marshall, Esq., *Secretary.*

RULES AND REGULATIONS
OF THE
BOMBAY MILLOWNERS' ASSOCIATION.

(*Revised and adopted down to the Annual General Meeting held on* 31*st May* 1892.)

I. THAT the objects and duties of this Association shall be to encourage friendly feeling and unanimity among Millowners and users of steam and water power on all subjects involving their common good, to promote and protect in any way which may seem best the interests of Millowners and users of steam and water power, especially of those who may be members of this Association, to collect and classify information on all matters of general interest, to obtain the removal, as far as this Society can, by all legitimate means, of all acknowledged grievances affecting Millowners and users of steam and water power as a body, to receive and decide references on matters in dispute which may be laid for arbitration before the Association, and to communicate with the public authorities and with any individual or corporation, when it may be needful to do so, on all subjects of general interest to members of the Association.

II. That all persons owning mills or in any way interested in spinning or weaving concerns within the limits of this Presidency, or any other part of India, as well as any other users of steam and water power, be eligible as members, on payment in advance of the annual subscription, and on signing a copy of the Rules and Regulations. Any member may be expelled by a majority of three-fourths of the members present at any meeting specially called for that purpose.

III. That one-fourth of the members of the Association shall be held a sufficient quorum to form any General Meeting, when due notice of the intention to hold such meeting has been given in manner hereafter set forth. Each individual or firm being a member of the Association shall be represented at any meeting of members by a partner or person signing *per procuration* for the said individual or firm, and each public company being a member of this Association shall be represented at any meeting, either by one of the Board of Directors, by the Agent or Manager of the Company, or by the individual or a member of the firm acting as Secretary and Treasurer or Agent, or by a person authorised by that individual or firm to sign *per procuration*. That if two or more individuals representing or connected with the same firm or joint-stock company be present at any meeting, then only one shall vote.

IV. That the subscriptions for each member shall be—for Spinning and Weaving Companies Rs. 5 for every 1,000 spindles, and Rs. 5 for every 100 looms set up in the factories; and for other factories at Rs. 5 for every Rs. 50,000 expended on machinery, buildings or land.

V. That the affairs and funds of the Association shall be managed by a Committee of twenty members, consisting of a Chairman, a Vice-Chairman, and eighteen members, who shall be appointed annually at the General Meeting of the Association; and of whom seven members shall retire every year, but be eligible for re-election. The Chairman of the Committee shall preside at all general meetings, as well as at Committee meetings, and in his absence the Vice-Chairman, and failing both these, one of the members of the Committee to be appointed by the members present at each meeting of Committee or at each general meeting. In the event of the death or resignation of any member of the Committee, or his refusal to serve after nomination, then the other members of the Committee shall fill the vacancy.

VI. That the names of the members whom it is proposed to elect as Chairman, Vice-Chairman, and members of Committee for each year be circulated amongst the members at least seven days before the annual meeting, and no two members of any one firm or company shall be eligible to serve on the Committee at the same time.

VII. Each member of the Committee shall have one vote, and in case of a tie, the Chairman for the time being shall have the casting vote.

VIII. The Committee shall meet at least once in each month, or oftener if need be.

IX. Minutes of all proceedings of the Committee shall be made and regularly entered in a minute-book to be kept by a Secretary to be appointed. This book shall be open to the inspection of any member at any reasonable time.

X. The Committee for the time being shall have the control of the funds of the Association, and pay all necessary expenses and generally manage its affairs. They may disburse money from the Association's funds either by way of loan or gifts for the purpose of furthering any of the objects for the carrying out of which the Association is formed. They may advance money either by way of loan or gift to any member of the Association to assist him in defending or filing a law-suit, or carrying on an arbitration if in their opinion the principles involved in the said suit or arbitration affect the interests of Millowners as a body, and they may do all other things calculated to promote the general objects of the Association. Provided always that no one sum exceeding Rs. 2,000 shall be advanced by way of loan or gift by the Committee without the sanction of a majority of the members present at a general meeting to be called to sanction such gift or loan, and that, if at any time during any year the disbursements of the Committee, after providing for ordinary expenditure, such as Secretary's salary, printing, stationery, &c., amount to seven-eighths of the funds remaining in hand, then the Committee shall call a general meeting and lay the accounts before the members of the Association. For every annual general meeting the Committee shall prepare a statement of the accounts of the Association, which shall be circulated amongst the members seven days prior to the date of the meeting.

XI. The Annual General Meeting of the Association shall be held at such time as the Committee may appoint, and the Committee shall at any time call a general meeting for the purposes referred to in clause X, should that be necessary, or if it should appear to them to do so. Seven days' notice of the annual general meeting, and of any other meeting, shall be given by an advertisement in one or more of the English and one or more of the Vernacular newspapers. Any five members may, by a requisition addressed to the Committee, request them to call a general meeting of members, and the Committee, on receipt of such a requisition, shall call a meeting on the earliest convenient day.

XII. All moneys or funds of the Association as received shall be paid into an account to be opened with the Bank of Bombay in the name of the Association. All cheques on that account shall be signed by the Chairman, or, in his absence, by the Acting Chairman and one member of Committee, and countersigned by the Secretary of the Association, unless he be absent.

XIII. That a Secretary be appointed by the members, and that his remuneration be fixed by the Committee. His duties shall be to keep the records and accounts of the Association, to collect subscriptions, paying the same into the Bank of Bombay to the credit of the Association's account to consider all proposed legislative measures or the action of any individuals or corporation which may affect the interest of the Association, and generally to act in the Association's interest under the orders of the Committee.

XIV. That Solicitors to the Association be appointed, with whom the Committee may advise in case of need.

XV. That neither the Chairman, Vice-Chairman, nor members of Committee or Secretary, shall be answerable for anything other than his own acts or defaults, nor shall he be answerable for any act done by him for the sake of conformity only, or for any monies of the Association other than such as shall come into his own hands, or for any collector or receiver of moneys appointed by the Committee, or for any misfortune, loss or damage happening to the Association by reason of any deed done or executed by him as a Chairman, Vice-Chairman or member of the Committee, or by reason of any error in judgment or mere indiscrètion on his part in the performance of his duties, or otherwise on any account, except for wilful negligence or fraud. Every person being Chairman, Vice-Chairman, or a member of the Committee, his heirs, executors, or administrators, shall at all times be indemnified and saved harmless out of the funds of the Association from and against all costs, losses, damages, and expenses whatsoever, incurred or sustained by him in the execution of his powers or duties, and every person having been or being a Chairman, Vice-Chairman, or member of Committee, or Secretary of the Association, his heirs, executors, and administrators, shall be indemnified and saved harmless, out of the funds of the Association, against all actions, suits, claims and demands whatsoever, brought or made against him or them in respect of any engagement of the Association, save such as may be incurred by his own personal wilful neglect or default.

XVI. That an annual report of the proceedings of the Association be prepared and printed for circulation amongst the members, and that copies be sent to any similar Association or individuals or corporations whom it may be likely to interest.

XVII. No member of the Association will employ any operative or mechanic while under engagement for a fixed period of time in another mill, also a member of the Association, without such operative or mechanic first producing a certificate in writing from his employers that his application is made with their sanction or that his services have been dispensed with.

XVIII. That the foregoing rules shall be copied into a book, to be kept with the records of the Association, and signed by all members, and that copies be printed and distributed to all the members, and that these rules shall not be altered save and except by a majority of three-fourths of the members of the Association present at any meeting.

REGISTRATION OF TRADE-MARKS.

(*Resolution passed at the Annual General Meeting of the Association held on the 13th February* 1886.)

"That all the members of this Association agree to register on or before the 1st March, in the books of the Association, all the trade-marks and tickets to which they lay claim, and from this date the following rules shall be adopted for the settlement of any disputes arising in connection with trade-marks :—

(*a*) All disputes arising between members of the Association shall be referred to the arbitration of two disinterested parties, one to be chosen by each disputant.

(*b*) In event of the arbitrators not being able to arrive at a decision, then they shall refer the matter to an umpire, to be agreed upon between them (with the consent of their principals), whose decision shall be final.

(*c*) Should the arbitrators not agree upon the appointment of an umpire, the matter shall be referred to the Committee of the Association, who shall appoint an umpire, whose decision shall be final.

(*d*) No member shall be considered to have any prior right in a trade-mark or ticket unless the same shall have been previously registered in the books of the Association kept for that purpose."

REPORT

OF THE COMMITTEE OF THE

BOMBAY MILLOWNERS' ASSOCIATION.

For the period from 1st January to 31st December 1896.

THE Committee have the honour to submit to the members the following report on the more important matters dealt with during their period of office accompanied by an audited balance sheet of the receipts and expenditure of the Association for the twelve months ending 31st December 1896.

Although the result of the past twelve months' working, especially of our spinning mills, has on the whole been very satisfactory,—the published balance sheets up to 31st December of all modern and well-managed concerns showing fair profits,—the year will be a memorable one for the exceptional conditions the industry has had to encounter at its close. With an active demand for yarn from China, the unsettled feeling engendered during the period of legislation on the cotton duties rapidly disappeared, and although, owing to a considerable increase in the number of looms, and other causes, weaving manufactories did badly,—a large number of them indeed having been wholly or partially closed during the greater portion of the year,—the average condition of the industry was decidedly prosperous for the first nine months. With the sudden cessation of the rains, however, in August, fears of agricultural distress began to be manifested, and, almost before they had time to deepen into the certainty of famine, it became known that the bubonic plague had established itself and was rapidly spreading throughout the city. For the first few weeks the disease was mainly confined to the eastern parts of the town, but, as it spread westwards and northwards, it began to attack mill-hands, who had previously enjoyed a fair share of immunity, and, owing to the numerous deaths amongst them and an unfounded dread of being compulsorily sent to plague and segregation hospitals,

numbers left Bombay for their native places. This exodus, moderate at first, soon attained the dimensions of a stampede, until in a few weeks it was estimated that, exclusive of engine room and outside staffs, the number of operatives remaining were less than 20 per cent. of the normal. Every effort was made by agents and owners to keep their mills open under the most adverse circumstances and at great financial sacrifices. Several huts of a comfortable and healthy character were erected close to the mills and offered to the operatives rent free, medicine and medical attendance were provided free of charge, and shops were opened in the mill premises where flour, grain, and other food stuffs were supplied either gratis or in advance of wages. Notwithstanding all these inducements, however, several mills were compelled to close altogether, while others worked with as little as one-fourth of their machinery, and even then in some cases with a considerable proportion of unskilled hands, whose outturn, both as regards quantity and quality, was naturally very defective and unremunerative. For a period therefore the industry was, for all practical purposes, at a standstill, but at the time of writing this report, with signs of an abatement of the plague, mill-hands are beginning to return to Bombay, and doubtless, before this reaches the hands of members, things will in a great measure be restored to their normal state.

One adverse result of the plague exodus, however, is likely to remain with us for some time in the enhanced wages and the undesirable mode of paying them, which the hands have been able, by the paucity of numbers, to demand and enforce. An advance of quite 50 to 100 per cent. has been established since November last, and a pernicious system of paying wages daily has gradually been introduced and become almost universal owing to the anxiety of agents and owners to keep as much as possible of their machinery running. The measures that have been taken by the Association to deal with these matters are detailed elsewhere, and there is every hope they will ultimately eventuate in a return to something approximating former conditions.

Naturally, during the closing months of the year, all tendency to the development of the industry in the Island of Bombay has been effectually checked, and even the erection of mills, decided upon before the advent of famine and plague, has been retarded, but the favorable prospects in the early part of the year tended towards an increase of spinning power, and the annual return of the Association made up to 30th June shows that there was an actual increase in spindles in Bombay of 62,431 and of looms 1,118, while in all India there were ten new mills in course of erection and fifteen others projected, nine of which were in Ahmedabad. This, no doubt, marks a material increase in the manufacturing power of the country, but it can scarcely be said to be unwarranted when the figures are critically examined. In the subjoined table giving the exports of country-made yarn from Bombay to China and Japan, it will be perceived that the shipments have been the largest on record, exceeding last year by 96,856

bales or 25·71 per cent., while they are over the largest previous year 1892 by 66,274 bales or 16·27 per cent.

Exports of Country-made Yarn from Bombay to China and Japan.

PERIOD.	To China (Bales 400 lbs. each).	To Japan (Bales 400 lbs. each).	Total Bales.
From 1st January to 31st December 1877.....	28,516	142	28,658
Do. do. 1878.....	45,933	1,745	47,678
Do. do. 1879.....	45,530	4,842	50,372
Do. do. 1880.....	63,194	4,527	67,721
Do. do. 1881.....	61,783	7,378	69,161
Do. do. 1882.....	81,434	9,854	91,288
Do. do. 1883.....	94,982	17,421	112,403
Do. do. 1884.....	127,318	13,846	141,164
Do. do. 1885.....	154,517	19,020	173,537
Do. do. 1886.....	199,407	20,543	219,950
Do. do. 1887.....	205,158	39,730	244,888
Do. do. 1888.....	234,071	52,697	286,768
Do. do. 1889.....	254,697	62,220	316,917
Do. do. 1890.....	325,060	37,722	362,782
Do. do. 1891.....	365,038	10,939	375,977
Do. do. 1892.....	385,771	21,445	407,216
Do. do. 1893.....	297,572	14,198	311,770
Do. do. 1894.....	338,703	10,743	349,446
Do. do. 1895.....	374,119	2,515	376,634
Do. do. 1896.....	471,023	2,467	473,490

In Piece-goods, unfortunately, the increase noticeable last year has not been maintained, as there is a net falling off to China and Japan, as compared with last year, of 1,402,686 yards or 13·92 per cent.

Exports of Country-made Piece-goods from Bombay to China and Japan.

PERIOD.	China.		Japan.		Total.	
	Packages.	Yards.	Packages.	Yards.	Packages.	Yards.
From 1st Jan. to 31st Dec. 1877.....	10	14,400	...	.....	10	14,400
Do. do. 1878.....	1,206	1,499,334	58	113,528	1,264	1,612,862
Do. do. 1879.....	296	365,640	5	8,400	301	374,040
Do. do. 1880.....	1,553	1,890,685	110	132,000	1,663	2,022,685
Do. do. 1881.....	144	168,139	2	5,250	146	173,389
Do. do. 1882.....	573	713,237	20	36,714	593	749,951
Do. do. 1883.....	1,875	2,188,770	462	565,953	2,337	2,754,723
Do. do. 1884.....	1,595	1,770,662	16	25,187	1,611	1,795,849
Do. do. 1885.....	2,303	3,712,373	6	5,376	2,309	3,717,649
Do. do. 1886	2,302	2,988,890	...	.....	2,302	2,988,890
Do. do. 1887.....	1,963	2,584,680	3	4,560	1,966	2,589,240
Do. do. 1888.....	11,320	15,751,688	96	140,321	11,416	15,892,009
Do. do. 1889.....	1,302	1,985,997	26	31,200	1,328	2,017,197
Do. do. 1890.....	3,148	3,660,574	21	23,800	3,169	3,684,374
Do. do. 1891	4,564	6,102,250	...	.....	4,564	6,102,250
Do. do. 1893...	7,416	9,984,335	...	.....	7,416	9,984,335
Do. do. 1893.....	3,598	4,517,445	38	57,312	3,636	4,574,757
Do. do. 1894.....	4,949	6,068,702	...	.....	4,949	6,068,702
Do. do. 1895.....	7,744	10,064,441	7	7,200	7,751	10,071,641
Do. do. 1896.....	7,024	8,638,535	26	30,420	7,050	8,668,955

The active demand in the further East has also been apparent in the shipments from the United Kingdom, in which there is an increase of 3·39 per cent. in piece-goods and a decrease of 1·93 per cent. in yarns over the previous year, while, as compared with the average of the previous ten years, there has been an increase of 11·13 per cent. in piece-goods and a decrease of 3·46 in yarns.

Shipments of Cotton Piece-goods and Yarns from the United Kingdom to China and Japan from the year 1877 *to* 1896.

YEARS.	PIECE-GOODS OF ALL KINDS.			YARNS.		
	To China (including Hongkong).	To Japan.	Total.	To China (including Hongkong).	To Japan.	Total.
(1st Jan. to 31st Dec.)	Yards.	Yards.	Yards.	Lbs.	Lbs.	Lbs.
1877...	367,329,900	27,150,300	394,480,200	17,962,200	15,105,700	33,067,900
1878...	340,097,800	42,232,400	382,330,200	11,058,200	25,409,600	36,467,800
1879...	462,303,800	61,617,500	523,921,300	14,343,400	24,607,700	38,951,100
1880...	447,271,900	61,464,500	508,736,400	19,514,200	26,911,600	46,425,800
1881...	523,852,300	63,325,100	587,177,400	19,149,400	28,329,800	47,479,200
1882...	401,958,300	52,990,500	454,948,800	15,226,700	19,144,200	34,370,900
1883...	370,659,300	45,006,000	415,665,300	13,370,700	20,148,500	33,519,200
1884...	394,583,600	45,354,200	439,937,800	15,721,300	23,134,800	38,856,100
1885...	523,927,000	45,412,400	569,339,400	20,373,900	12,687,200	33,061,100
1886...	455,823,000	34,628,500	490,451,500	10,598,200	16,332,200	26,930,400
1887...	552,742,700	65,403,800	618,146,500	11,882,200	23,472,500	35,354,700
1888...	574,547,500	77,856,400	652,403,900	17,474,000	27,168,600	44,642,600
1889...	474,426,100	82,578,000	557,004,100	8,628,900	26,832,600	35,661,500
1890...	570,297,800	63,309,400	633,607,200	14,956,900	23,100,500	38,057,400
1891...	534,129,400	61,120,100	595,249,500	13,144,300	14,826,500	27,971,300
1892...	497,485,200	75,180,500	572,665,700	8,501,300	23,384,900	31,886,200
1893...	365,425,500	68,307,800	433,733,300	8,778,500	18,963,000	27,741,500
1894...	425,340,200	71,603,900	496,944,100	9,769,500	14,638,800	24,408,300
1895...	528,187,300	99,035,600	627,222,900	11,226,100	21,266,000	32,492,100
1896...	542,993,400	105,507,100	648,500,500	9,076,400	22,787,400	31,863,800
Average for 10 years	506,557,510	76,990,260	583,547,770	11,363,560	21,644,080	33,007,940

A noteworthy feature of the yarn trade in China is the large increase in the imports from Japan. In 1896 these amounted to 31,137 piculs as against only 4,727 piculs in 1895.

THE BUBONIC PLAGUE.

This subject has been dealt with in a general way in the preceding remarks and is only referred to separately in order to place on record the steps the Committee have taken from time to time on behalf of those immediately concerned with the mill industry of Bombay. In the first instance, the advisability, or otherwise, of stopping all the cotton mills in Bombay for a

period, owing to many of the hands having ceased work, having been brought to the notice of the Committee, they, after most careful consideration, came to the conclusion that all millowners should be requested to use their utmost endeavours to keep their mills working, as far as possible, as the Committee considered it very undesirable that, during such a time of scarcity, many mill-hands, who were willing to work, should be thrown out of employment.

Shortly after, owing to the large exodus of mill-hands from the city, and the system introduced by many mills of paying daily wages to their employés, the Committee, acting on suggestions made by some members, resolved to draw up and circulate for the signature of all millowners an agreement binding them not to pay any of their hands except once a month as hitherto, not to engage any hands belonging to other mills unless they produced certificates showing that they had given, and served out, a fifteen days' notice, and not to advance in the shape of grain or any other commodity more than one-half of the equivalent of the wages earned by each respective hand up to date. An agreement on these lines was accordingly drawn up by the solicitors of the Association and duly circulated for signature, but the Committee regret to say that it met with little response—even when the terms of the agreement were somewhat relaxed at a general meeting held soon after—and it was not therefore deemed advisable to carry it further. Later on, the question was again discussed by the Committee, when it was resolved as follows :—

"That the Committee are of opinion that the maximum daily wages to all mill hands $\frac{\text{and}}{\text{or}}$ machinery attendants should be fixed for the present in accordance with the accompanying printed list to be issued to all members of the Association, it being understood that a higher wage must not be paid, but any millowner be at liberty to pay any less wage which he can arrange for.

"The undermentioned members of the Committee, namely,

GEORGE COTTON, Esq.,
The Hon'ble Mr. N. N. WADIA, c.i.e.,
K. R. CAMA, Esq.,
SASSOON J. DAVID, Esq.,
MANMOHUNDAS RAMJI, Esq.,
D. C. SHROFF, Esq.,

agree to the scale of wages hereto attached, and trust that this attempt to fix a rate of wages will receive the support of all millowners; and the Committee would ask you to fill up the enclosed memo. undertaking not to pay more than the rates mentioned. By adhering to this rate for the present, it will be easier for the members of the Association to fix a normal rate after the return of the hands, which may be anticipated at the termination of the approaching holidays."

But here again, it was found difficult to get all millowners to combine, some consenting to abide by the movement unconditionally, others only giving their acquiescence on the distinct understanding that the system recommended should be unanimously adhered to. (*Appendix* **B**).

COTTON DUTIES AND TARIFF ACTS.

Since the introduction of the above Acts in the early part of the year, the Committee have been consulted from time to time on points connected with the working of these measures, more particularly as regards the Cotton Duties Act; and they have, in response, rendered such assistance as lay in their power. The Committee also assisted the Collector of Land Revenue, Customs, and Opium, Bombay, in the framing of the Rules under the Cotton Duties Act.

Messrs. A. and F. Harvey of Tuticorin solicited information as to whether any drawback for duty paid had been granted by Government in the Bombay Presidency for goods imported from Native States into British India for shipment to foreign countries. They had been railing goods from Pondicherry to Tuticorin for shipment to China on which duty had been paid, but the Madras Government stated that there was no provision for granting drawbacks under the Act, and Messrs. Harvey wished to know if there was any precedent in Bombay.

To this enquiry the Committee replied that, so far as they were aware, no notification had been issued by Government imposing duty on goods imported from Native States into British India, and that consequently no drawback was obtainable under the circumstances mentioned by them, adding that under section 38, Part II of the Cotton Duties Act, if duty was imposed on goods imported from Pondicherry into British India, a drawback would seem to be impliedly obtainable.

At a later date, the Committee were informed by Messrs. A. and F. Harvey that in future exports of goods made in Pondicherry and shipped from Tuticorin would be permitted by the Madras Government to pass through British territory in bond, and in view of this decision it appeared to the Committee, and they so informed the firm, that, if they pressed the matter sufficiently with the Government of Madras, a refund would be granted where duty had been charged on former occasions, failing which they should approach the Government of India in the matter.

Tariff values of goods under the Cotton Duties Act were published by the Government of India soon after the measure came into force, and in reply to a communication from the Collector of Land Revenue, Customs, and Opium, Bombay, asking for an expression of opinion as to the most satisfactory method of distinguishing between cotton goods, such as T. cloths, Long cloths, and Domestics, and the lengths which should be fixed for the various classes of goods, the Committee, after careful enquiries, suggested the following as the basis on which they would advise distinguishing between the goods mentioned :—

T. Cloths	... ...	16 to 30 yards.
Shirtings Long Cloths	... ...	24 to 40 „
Domestics	... ...	40 yards and above.

Representations having been made by the Chamber of Commerce of Madras to the Government of that Presidency in reference to the competition of prison and free labour, suggesting that jails be brought within the Factory Act and, with other buildings now within the scope of that Act, be called

" mills " for the purposes of the Cotton Duties Act, whether the motive power in any such jail or factory was machine or hand, and the co-operation of the Association having been asked in the matter, the Committee, from enquiries made regarding the looms worked by jails in India, as also respecting the Basel Mission—to which Institute reference had been made—found that in no instance were power looms employed, and they accordingly pointed out to the Madras Chamber of Commerce that hand-looms, no matter where employed, were by the Act exempted from taxation, and that under the circumstances the Committee did not see their way to supporting their representation.

The Madras Chamber addressed the Association at a later date with respect to the injury that was caused to the Indian mills by the excise duty of 3½ per cent. on all cloth, and asking for an expression of the views of the Association on the subject with the view to a representation being made to Government in the matter in the sense of the letter forwarded to that body by Messrs. Binny & Co. In reply, the Committee informed the Madras Chamber of Commerce that the then stagnation in the cloth trade was not solely due to the excise, and that the circumstances brought to their notice were not such as to justify their approaching Government; adding that, if there were any local circumstances in Madras which could be entirely attributed to the duty, Messrs. Binny & Co. should bring them to the notice of the authorities direct.

The depression which was felt during the year in the market for Indian-made cloths, led the Committee to address the Government of India through the local authorities with the view to their lowering the present tariff rates for goods made in Indian mills in order to meet the then existing condition of the market. The Committee, in support of their representation, pointed out that though stocks had accumulated during the monsoon even to a larger extent than the average, the agents and owners of weaving mills were for a time in hopes that, with the opening of the busy season, prices would improve. In this hope they had been disappointed, owing to the famine which threatened every part of the country, especially Upper India, where there was a large off-take of goods produced by the mills in Bombay. Not only, the Committee submitted, were the chances of existing stocks being soon depleted very remote, but the extremely low demand for all kinds of grey goods would soon necessitate the closing of the loom-sheds in most of, if not all, the mills in Bombay, four concerns having already partially stopped their looms. As prices had in the interval receded by half an anna per pound and there was no prospect of a rise in the rates for cloth for some time, the Committee pointed out that the cost of manufacture would be greater than hitherto owing to an increase of about 30 per cent. in the price of the raw staple, and they accordingly asked that Government may be pleased to reduce the present tariff in order to meet the existing condition of the market.

An acknowledgment was received in due course from the Bombay Government stating that the Association's representation had been transmitted to the Government of India, and since then a Notification has been issued revising the tariff values of cotton goods taxable under the Cotton Duties Act. This document is published in the appendix together with other correspondence on the subject. (*Appendix* **C**).

IMPORT AND EXPORT DUTIES AT THE CHINESE PORTS.

Reports having reached the Association that negotiations were being carried on between the Chinese Government and the Foreign Powers regarding a possible increase in the import and export duties at the Chinese ports, the Committee, in support of representations made to them by some members of the Association, addressed the Government of India, Finance and Commerce Department, through the local authorities, with respect to the duty on imports of cloth—which, according to the present method, is levied on all pieces of cloth up to a certain length, irrespective of weight or price, a piece costing say one rupee having to pay the same duty as one costing say three to four rupees—and solicited the good offices of Government with the object of such representations being made by them as may seem desirable when the treaty came to be revised, in order to make the duty fall evenly and proportionately on all classes of goods. The Committee suggested that there should be no classification of goods as to length or width; the basis of classification being the warp and weft employed in the texture of the cloth; thus, the goods may be classified as coarse, medium, and fine—that is to say, goods in which the average count of warp and weft comes to 20s or under, goods in which the average count is from 20s to 40s, and goods containing finer yarn than 40s. The duty could then be levied at the rate of so many cents per pound or per catty on the weight, and not on the whole piece, the rates of course being different for the above three classifications. The Association pointed out that the French Tariff was of this nature, and that the system in many other European countries was, they believed, similar to it.

The Bombay Government have intimated that the Association's representation has been transmitted to the Government of India; in the meantime, and while this report was in preparation, a lengthy memorandum regarding the proposed revision of the Chinese Customs Tariff and an enhancement of the rates of duty now levied, has been forwarded by the Government of India to the Bombay Government for an expression of its views on the points therein dealt with. The questions in connection with this proposal were as follows and opinion was invited on them:—

(1) what effect is likely to be produced by an enhancement of duties upon the trade between the two countries as a whole or upon the trade in any particular commodity;

(2) whether the fall in the gold value of the silver tael should be accepted as a sufficient reason for an increase in the tariff duties;

(3) whether, having regard to the present level of values of the commodities taxed, there has been any variation in the incidence of the duties;

(4) whether generally, if the Chinese Government required to raise a larger revenue from Customs, there are any sufficient reasons for objecting;

(5) in the event of the proposal for a revision of the tariff and an increase of the duties being admitted, what enhancement of rates may the trade between India and China be expected to bear without serious prejudice to the commercial interests involved; and

(6) what compensating concessions or modifications of existing arrangements (if any) may reasonably be asked for in the interests of Indian trade if an enhancement of the rates of tariff duties be agreed to.

At the request of Government, the Bombay Chamber of Commerce gave the subject their attention, and, with the assistance of a Special Committee—including the Chairman of this Association—they were able to place their views very fully before Government. At the outset it was stated that, having regard to the treaty recently made between China and Japan, it seemed somewhat doubtful whether it was competent for the Chinese Government to propose a revision of the customs tariff at present for goods other than opium, but, assuming that the Chinese Government had the power to call for such revision, the views of the Committee of the Chamber on the points submitted were as follows :—

Question 1. The effect of an enhancement of duties upon the trade between the two countries would be disadvantageous for all articles exported from India to China.

Question 2. The fall in the gold value of the silver tael cannot be accepted as sufficient reason for an increase in the tariff duties. China being nominally a silver-using country, and not being liable, as India is, for heavy payments outside the country in gold, the fall in the gold value of the silver tael should therefore have no effect on taxation. Doubtless the expenditure of the country has increased and will go on increasing, but as against that her imports of Indian goods, with the exception of opium, are increasing *pari passu*, and the revenue derived by the quantitative method of taxation, save for exceptional or special purposes, probably keeps pace with the growth of expenditure.

Question 3. Owing mainly to the enhancement of silver values largely attributable to exchange, there has undoubtedly been a variation in the incidence of the customs duties on such goods as cotton, cotton cloths, and yarns, but opium on the contrary, suffering from the competition of the native-grown article, has not so advanced in value, and on it therefore there cannot be said to be any variation in the incidence of the duty.

Question 4. If the Chinese Government require to raise a larger revenue from customs, it is difficult to say whether, having regard to her rights as a nation, there are sufficient reasons for objecting, but there can be no question that the enhancement of the duties necessitated by the increased revenue required would be adverse to Indian trade and favour China-grown opium and China-manufactured cotton goods and yarns. In the latter industry China has, within the past three years, made very considerable progress, and there are not wanting indications pointing to a very considerably increased development. Possibly India might receive some compensation for a reduced demand for Indian-made goods and yarns by an increased consumption of Indian cotton, but it is scarcely necessary to point out that exports of raw produce can never fully compensate for a similar quantity of the manufactured article exported.

Question 5. The Committee are prepared to admit that possibly some enhancement of the existing taxation on Indian goods exported to China could be effected without serious prejudice to trade, but it would be impossible for them to name any exact figure at which the adverse influence would absolutely develop or cease. As previously remarked, all taxation, however slight, must necessarily tend to favour home production and cultivation as against the importation of foreign goods, and on this ground therefore the majority of the Committee are of opinion that Government should do all in their power to avoid any further increase in taxation.

Question 6. The Committee are unable to suggest any concessions or modifications of existing arrangements in the way of compensation should an enhancement of the rates of tariff duties be agreed to, beyond the opening of additional ports to foreign trade, but which these ports should be would be a matter for the advice and decision of the representatives of British commerce and interests in China rather than commercial people in India. (*Appendix* **D.**)

ENHANCEMENT OF THE CHAPPAI DUTY IN THE INDORE STATE.

Continuing their correspondence with the Bombay Government on the above subject, the Committee, in support of their previous representation, pointed out to Government that the hardship inflicted on mills in British India by the excessive duty imposed by H. H. the Maharaja Holkar was less a question of competition in British India by His Highness' mill than the prohibition which it imposed against the sale of cotton goods made in British India in the Indore State. It might be that the existing engagements between the Indore State and the Government of India did not permit of any interference with the import duties levied by H. H. the Maharaja Holkar, but the Committee of the Association could scarcely believe that the Government of India could regard the existing position with approval, and they therefore suggested that the matter should be taken into consideration with the view to rectifying this inequitable mode of taxation. According to the returns in the possession of the Association, the Committee submitted that there were no fewer than 2,541 looms in Native States as compared with 32,797 in British India, and that, if a similar policy were followed by all the Native States, the result to British Indian mills would, they considered, be decidedly serious. They further pointed out that mills in Native States were increasing, and the incentive to a still more rapid increase was enormous if the policy adopted by H. H. Maharaja Holkar could be followed in other quarters with impunity.

The Committee regret their representations have not been favourably received, and in a letter addressed to the Association in September last by the Acting Chief Secretary to the Government of Bombay, it was intimated that the Government of India were of opinion that the question was not of sufficient importance to warrant their interference in the matter. (*Appendix* **E.**)

FIRE INSURANCE ON MILLS.

The warranty put forward by the various Fire Insurance Companies in Bombay last May for endorsement on fire insurance policies in regard to the conditions under which discounts were to be allowed for sprinklers and other fire appliances, having been brought to the notice of the Association, the Committee, in view of the importance of the matter to millowners, lost no time in placing themselves in communication with the Bombay Association of Fire Insurance Agents asking the Committee of that body to induce the members thereof to grant an amended Warranty clearly stating that, in case of any failure of sprinklers or fire service before or during a fire *arising* from any cause whatever, the discount allowed for such appliances only should be refunded and the policy should not in any way become void.

The Committee of the Bombay Association of Fire Insurance Agents, in the reply received, stated that they thoroughly agreed with the representation submitted by the Millowners' Association in the matter, and that they had addressed the London Fire Offices Committee (Foreign) acquainting them with the views of the Association and requesting them to withdraw the mandate conveyed to the Insurance Companies in Bombay.

The Committee were subsequently informed that the Warranties which Insurance Companies were previously instructed to insert in all policies on which a discount for sprinkler installations or other fire-extinguishing appliances was allowed had been rescinded, and that the Warranties, as drawn up by the local Association in March last providing as the only penalty the forfeiture of the discount, had been substituted.

Later in the year, the Committee had occasion again to approach the Bombay Association of Fire Insurance Agents in reference to the action taken by Insurance offices in increasing their rates by 50 per cent. on all risks for mills situated in the mofussil irrespective of their situation, or the means employed for protection against fire. As the best way of arriving at a satisfactory settlement a deputation from the Association waited on the Committee of the Bombay Association of Fire Insurance Agents and discussed the question at great length, and it was agreed that the latter body should go more carefully into the matter and thereafter address the Association as to the reductions which they were prepared to accept.

Although, however, the meeting took place in October, the Committee have heard nothing further on the subject, and in reply to an enquiry after the close of the year as to what steps the Fire Insurance Association had taken, the Committee were informed that the subject was still under consideration.

The Committee had occasion also to address the Association in question calling attention to a circular issued by that body with regard to openings in separating walls of mills, pointing out that it was absolutely impossible to avoid in the construction of mills having openings, such as wall-boxes and trap-doors, and suggesting that Insurance Companies should themselves or by their repre-

sentatives inspect the mills and decide regarding the acceptance of risks on their merits, and not as regards general terms respecting openings.

In reply to this, the Committee were informed that the regulations in the circular referred to only applied to mill risks in the districts controlled by the Calcutta Fire Insurance Agents' Association, but that the Tariff laid down that "holes of not more than sufficient size to admit shafts, straps and steam or gas pipes are not considered communications," adding that the same should be protected by iron shutters.

The Committee are still in correspondence with the Association on the subject. (*Appendix* **F.**)

THE BOMBAY BOILER INSPECTION ACT.

Under date of 15th April 1896, the Bombay Government gave publicity to a set of draft rules which they proposed to frame under section 35 (*a*) of the Bombay Boiler Inspection Act, 1891, as additions to the rules for settling the duties of Inspectors appointed under the Act.

The rules having received the careful consideration of the Committee, and they also having consulted the makers of boilers and steam associations in England, the Association informed Government that it had no objections to offer thereon. The Association also approved of the action of Government in revising clause (*d*) of rule 2 of the Rules under the Boiler Inspection Act in respect of examinations for boiler certificates.

In September last the attention of the Committee having been called to a Notification published in the *Government Gazette* containing an addition to rule 12 of the rules under the Boiler Act which Government proposed to make—namely "Provided that, if in any case a boiler be inspected more than twice before a certificate is issued, the fees leviable in the aggregate for such inspections shall not exceed twice the fees chargeable for the inspections immediately preceding the grant of a certificate,"—they addressed Government calling attention to the hardship which would be caused to agents and owners of mills in Bombay by the enforcement of such a rule, and asking for a reconsideration of the proposed draft and the withdrawal of the same. The Committee pointed out that, if a boiler was inspected in the ordinary way, it should, in their opinion, follow, as a matter of course, that the certificate should be immediately issued; and if there be any delay in issuing the certificate, they considered it would entirely be the fault of the Inspecting Officer, there being no necessity for a second inspection merely because the certificate was delayed in issue. The Committee further expressed the opinion that one fee per annum should cover the cost of all inspections for one boiler, even if the Inspector thought a dozen inspections were necessary; and they further stated that, if this point of one fee per annum was not strictly adhered to, it would open up very grave questions, particularly up-country.

The Committee are pleased to state that Government have been good enough to accede to the Association's request and have intimated that, in the circumstances referred to, His Excellency the Governor in Council considers it undesirable to confirm the rule previously published.

Towards the end of the year a Bill was introduced into the Legislative Council of the Government of Bombay for the purpose of amending the Bombay Boiler Inspection Act, 1891, and the views of the Association having been invited thereon through the Collector of Land Revenue, Customs, and Opium, the Committee, after examining the draft measure very carefully, informed that official that they approved of the proposed amendments in the law. The Bill embodied a saving clause regarding appointments, etc., under former Boiler Acts, which was through oversight omitted in 1891, and certain provisions securing the boiler owner from a charge of illegally working his boiler between an Inspector's visit and the receipt of a certificate, original or renewed. The other amendments dealt with the period for disposal of appeals in Aden, the cancellation of the certificate of an absconding engineer, and the levy of fees for the issue of duplicate certificates, for which at present no fees can legally be charged.

Messrs. Mooljee Jaitha & Co., members of the Association, having submitted to the Committee copies of correspondence which had passed between them and the Senior Inspector of Steam Boilers regarding the reduction of the boiler pressure of one of their boilers in the Khandeish Spinning and Weaving Mills,—in connection with which they had lodged an appeal,—the Committee, at the request of the firm, applied to the Collector of Land Revenue, Customs, and Opium for a copy of the calculations on which this action had been based, Messrs. Mooljee Jaitha & Co. having failed to elicit same from the Senior Inspector, beyond the information that the pressure previously given had been greater than permitted by the Act.

The Collector was good enough to comply with the Association's request, and on receipt of the figures they were passed on to the firm in question. (*Appendix* G.)

THE FACTORIES ACT.

Information having reached the Association during the year that it was the intention of Government to enforce the form of certificate in respect of the employment of children in mills under section 5 of the Indian Factories Act, 1881, as amended by Act XI of 1891, the Committee, in calling the attention of the Chief Inspector of Factories to the matter, stated that the system hitherto in force of certifying the age of children had worked exceedingly well, thus preventing the possibility of any mistake in the identification of the children employed and at the same time causing a minimum of trouble to the certifying surgeon and the agents and owners of mills, to say nothing of the consequent increasing efforts on the part of the former to discharge the duties assigned to him under the Act. On the other hand, the enforcement of the form in question would, the Committee considered, lead to much confusion, misrepresentation on the part of juvenile operatives, and very doubtful identification in cases of dispute. It

would also, they submitted, open the door to a traffic being done in certificates ; and that generally so much inconvenience would be caused to millowners that it might lead to still further restrictions on their part in regard to the employment of children. The Committee accordingly expressed the hope that the present arrangement would be allowed to continue without any change being made in the system of granting certificates under the provisions of the Act.

To this representation the Association was informed that the adoption of the new form of certificate for children would not be pressed on millowners for the present, and the Committee take this opportunity of expressing their thanks to Mr. R. E. Enthoven, I.C.S., for complying with their request. (*Appendix* **H.**)

ASSESSMENT OF INCOME TAX ON THE PROFITS OF MILL COMPANIES.

The Secretary and Manager of the Hingunghat Mill Company, Limited, again addressed the Association during the year as to the mode of assessment of income tax in regard to their property. In the present instance the enquiry had reference to the action of the Deputy Commissioner in assessing the amounts paid by the Company on account of municipal water charges, ground rent and excise duty under the Cotton Duties Act, and information was requested as to whether such and like amounts were assessed to income tax in Bombay or whether they were treated as items of expenditure.

In the reply given, the Committee intimated that income tax was paid in Bombay on all Municipal and Government taxes, or, in other words, on profits before deducting income tax, municipal taxes and excise duty.

In connection with the above, the Committee addressed the Collector of Income Tax, Bombay, on 2nd September 1896, stating that it had been brought to the notice of the Association by more than one member that such charges as municipal rates and taxes, income tax, and items of a kindred character, which were debited in their annual balance sheets to profit and loss account, were disallowed by him for purposes of assessment to the income tax, and that latterly such a charge as the excise duty had, it was alleged, been similarly treated. The Committee pointed out that in their opinion the income of a company should be assessed on profits only—that is to say, after deducting all legitimate items of expenditure—and they accordingly requested information as to the authority on which certain charges were disallowed, while others were not so treated.

The Collector in his reply dated 24th November stated that, in determining the net income assessable to the income tax, such charges as were necessarily incurred for the purpose of deriving the income, and in providing against destruction of the capital from which such income was derived—in other words, insurance charges actually incurred—were passed, but that payments of

taxes—whether Imperial, Provincial, or Local—which were not made for the purposes of deriving an income, were disallowed by his department; adding that there were no other charges specifically determined by the Income Tax Office as allowable or disallowable, each case being decided on its merits. As regards the excise duty, he stated that the payment thereof was not disallowed as a charge.

The reasons given by the Income Tax Officer not being supported by any authoritative document, the Committee again addressed him, pointing out that in all trades and industries certain charges had necessarily to be incurred which might be called unproductive, but that, in order to assess the tax on the *net* income, it was not clear to the Association why he should exclude charges of the character mentioned in his letter. No trade or industry, the Committee added, could be carried on without having a shed or building in which to work, and if such a building was subject to a variety of local taxes, they must necessarily be paid, such taxes being, they considered, a charge on the earnings, and no trader or owner could call his income *net* unless all charges of this character, apart from those which directly contributed towards earning profits, were deducted from those profits. Under the circumstances, the Committee again asked to be favoured with copies of any departmental order or Government circular under which the assessment was based, so that a representation may be made by the Association to Government on the subject.

To this further request no reply has been vouchsafed by the Income Tax Officer, and it was only when the question was again brought to his notice, at the time of compiling this report, that the Committee were informed the matter had been put before Government. (*Appendix* **I.**)

MUNICIPAL CHARGES FOR HALALCORE SERVICE RENDERED TO MILLS.

The continued efforts of the Committee and the negotiations with the Municipal Commissioner in regard to this long-pending question have, they are glad to say, resulted in a satisfactory basis of settlement, and the charge as now agreed upon between the Municipality and the Association will be at the rate of one rupee per head per annum on all mill hands.

The Committee desire to take this opportunity of recording their thanks to Mr. P. C. H. Snow, I.C.S., the Municipal Commissioner, for so readily assisting them in the settlement of this matter. (*Appendix* **J.**)

MUNICIPAL CHARGES FOR WATER USED FOR TRADE PURPOSES.

The question of the existing charges for water used for trade purposes again engaged the attention of the Committee during the year, and, being of opinion that the time had arrived for a reconsideration of the matter, they addressed the Municipal Commissioner reminding him of the correspondence previously exchanged between the Municipality and the Association, and pointing out that they had reason to believe that water for domestic purposes when sup-

plied through a meter was charged for at the rate of six annas per 1,000 gallons, and that, when charged in the shape of assessment, that rate was considerably less than six annas. The Committee accordingly asked that the millowners of Bombay being one of the largest tax-payers, it was due to them that the present rate of twelve annas per 1,000 gallons should be reduced to the same level as the charge made to private householders.

The Committee have had no reply from the Municipal Commissioner up to the time of compiling this report, but they trust the matter is before him and that he may see his way to meeting the wishes of the Association in view of the opinion expressed by his predecessor that "he considered the trade rate was too high, having regard to prices paid for, and revenue derived from, water used otherwise than for trade purposes." (*Appendix* **K.**)

LEVY OF FINES UNDER THE MERCHANDISE MARKS ACT.

The co-operation of the Association was invited during the year in connection with the action of the Calcutta Custom House authorities in testing the wrappings of yarn shipped from Bombay, and to the fact of several mills having been fined heavily in consequence of the yarn exported by them being found different from the count for which it was labelled, in spite of the fact that the way in which yarn was reeled off more or less regulated the count.

The Committee, however, did not see their way to taking up the subject without, in the first instance, being placed in possession of all the particulars, not only as regards the mills concerned and the amounts of the fine in each case, but the reasons assigned by the Calcutta authorities for levying such fines; and they accordingly so informed the members of the Association who had solicited their aid in the matter. (*Appendix* **L.**)

FRICTION BETWEEN IMPORTERS OF MACHINERY AND THE CUSTOMS UNDER THE TARIFF ACT.

Referring to the remarks in last year's report, under the above head, the Committee, during their term of office, received a number of communications from members and importers of machinery generally, containing statements of cases where either undue obstruction had been experienced, or where, in their opinion, import duty had been wrongly or irregularly assessed or claimed.

Before deciding as to their course of action, the Committee referred the entire correspondence to a Sub-Committee consisting of two of their number—namely, the Hon'ble Mr. N. N. Wadia, C.I.E., and Mr. John R. Greaves—and these gentlemen having in due course given the various representations their most careful consideration, came to the conclusion that there was no real hardship to complain of in the taxation levied, and that a careful perusal of all the papers in no case indicated the necessity of a representation being made by the Association to Government. The Sub-Committee considered that articles which could *only* be used by the exempted industries were free, and that other specified articles—such as strapping—were exempted by special terms.

In view of this expression of opinion the General Committee have decided to take no further action in the matter, but should, at any future time, any real case of hardship be brought to their notice, they will be glad to reconsider and, if need be, address Government on the subject. (*Appendix* **M.**)

VENTILATION OF COTTON MILLS.

The experiments referred to in the previous report, which, with the assistance of the Association, the Chief Inspector of Factories undertook to carry out, with the view of a better system of ventilation being adopted in the cotton spinning and weaving mills in Bombay, were put into operation during the year, but up to the time of compiling this report the Committee have received no information from the Chief Inspector of Factories in regard to the results arrived at. (*Appendix* **N.**)

NIGHT-WORK IN THE BOMBAY MILLS.

The above question again came before the Association during the year, and in reply to a communication received from the Collector of Land Revenue, Customs and Opium, Bombay, who stated that an attempt was being made to extend working hours beyond the close of the day by the aid of electric and other artificial light, the Committee instituted enquiries into the matter, and informed the Collector that the mills instanced by him as working overtime were only doing so for special purposes, mainly on account of their carding machinery not being sufficient to keep the rest of their mills in full work, and that in one case the object of introducing the electric light was to enable the mill to be worked throughout the year at days of uniform length. The Committee added that these special instances did not, in their opinion, amount to night-work, nor did they consider there was any probability of a general resort to night labour in the Bombay mills. The deficiency of female labour for reeling acted as a decided restriction in that direction: in fact, the Committee considered that most of the mills found it difficult to keep up their reeling up to a level with the ordinary day's production; but they assured the Collector that night labour, properly so called, would meet with no sympathy at the hands of the Association. (*Appendix* **O.**)

ACCIDENTS TO MILL HANDS.

The Chief Inspector of Factories called the attention of the Association in July last to an accident which had occurred at one of the mills, in which a boy received fatal injuries from the tin rollers of the ring frames. Access to these tin rollers is now barred by the guards which, in consultation with the Association, were affixed to all ring frames a couple of years ago, but from the fact that another fatality had occurred, the Chief Inspector considered that these guards were deficient inasmuch as they left unprotected the end of the machine not closed in by the pulley frame. He was therefore of opinion that the guards should be extended to cover the end of the machine, and the co-operation of the Association was asked in getting agents and owners to adopt this further precaution.

The Committee accordingly gave due publicity to the Chief Inspector's letter and accompaniment, and they are glad to say that no further accident has since been brought to their notice.

Later in the year, the Committee were again approached by Mr. R. E. Enthoven, I.C.S., in regard to accidents to hands tending the sizing machines owing to their dhooties or other form of leg covering catching in the screw of the revolving beam or roller and being drawn round in such a manner as to injure the operative's legs. Such accidents, he considered, could (1) be prevented by the screw heads of the beams or rollers being filed flush with the side of the sizing machine, or (2) the operatives tending these machines being made to wear tight-fitting trousers while at work ; and he requested the Association to bring these suggestions to the notice of the owners and agents of weaving mills.

The Committee, in their reply, stated that they were unable to trace any cause for the complaint made by Mr. Enthoven, and they accordingly solicited the favour of his furnishing the Association with details of any accidents that had been brought to his notice with fuller particulars as to the first expedient suggested by him, adding that, with regard to the second, the Committee were unable to fall in with his suggestion.

In reply to this, the Chief Inspector of Factories furnished notes of two accidents in which the operatives were seriously maimed, accompanied by a drawing showing how these accidents occurred and the way in which they could be averted in future. These papers the Committee circulated to the mills concerned with a recommendation that the Chief Inspector's suggestion should be adopted. (*Appendix* P.)

TRADE OF DUTCH GUIANA.

Through the courtesy of Mr. J. E. O'Conor, C.I.E., Director-General of Statistics to the Government of India, the Association received, in June last, copy of an extract from the Consular Report on the trade of Dutch Guiana for the year 1894, in which a suggestion was made that British Indian cotton prints, Indian muslins, and light silks might find a ready sale in Paramaribo.

Mr. Consul Churchill, in the report referred to, said that one of the most important items in the list of imports was that of piece-goods of cotton fabric. The value of the importation in 1894 was about £53,000, and in 1891 about £62,000; of these amounts about £4,000 in 1894 and £10,000 in 1895 came direct from England. British Guiana, in both years, figures for over £5,000 in the totals ; and the remainder came almost entirely from Dutch ports. Nevertheless, Manchester was given as the origin of the goods. A little care and attention to the wants of this market would, he was of opinion, stimulate and improve the trade, cheapness being the great essential. As regards British Indian cotton prints, Mr. Churchill was of opinion that there should be an opening in the Colony for piece-goods printed in India, and that the cooly-carrying ships should be a good medium to try the market with. He also thought that Indian muslins and light silk might find a ready sale, the custom duty being 10 per cent.

REGISTRATION OF TRADE-MARKS.

A large number of tickets were received from members for registration during the year and were, in each case, circulated among agents and owners prior to their being placed in the Association's Register of Trade-Marks. In some instances where infringement was pointed out, the ticket complained of was withdrawn, while in other cases the disputes were settled through the intermediary of the Association.

BRUSSELS INTERNATIONAL EXHIBITION.

Papers in connection with the above Exhibition, which is to be opened on 24th April 1897, were received by the Association from the Consul for Belgium in Bombay, but beyond circulating them for the information of members, the Committee did not think it necessary to take any special action in the matter.

SMOKE NUISANCE.

Complaints have, from time to time, been made to the Association by the Executive Health Officer of the Bombay Municipality as to the nuisance caused by certain mills in the City owing to the dense smoke issuing from their chimneys, and the same having, in each case, been brought to the notice of agents and owners, the matter received prompt attention, and the nuisance complained of was immediately abated.

COTTON.

References to the Association have been made during the year both by Government and private individuals as regards the utilization and cultivation of Egyptian and other foreign cotton in India, and in July last the Committee received, through the Reporter on Economic Products to the Government of India, copy of a communication from the Egyptian State Domain's Administration, Cairo, together with a sample of "Zafiri" cotton with a request for opinion as to the quality thereof and its suitability to spinners in India for the purpose of mixing with the indigenous article. The President of the Administration stated that they would have upwards of one-and-a-half millions of pounds available for disposal and that they would be glad to receive orders from spinners. In accordance with the above request, the sample was carefully examined by the Committee, and in the reply given the Association informed Government that the cotton submitted was of a very superior quality, but they did not think it would bear mixing with cotton grown in India, nor could it be used for the ordinary counts of yarn spun in this country, although for fine spinning they were of opinion it would be very suitable. With regard to prices, the Committee considered that such cotton would be worth $5\frac{1}{4}d.$ to $5\frac{3}{4}d.$ packed and delivered on board at Suez or Ismalia, and that, if the Egyptian State Domain's Administration were prepared to make a consignment of say fifteen to twenty bales, a member of the Association would be prepared to take it at the price mentioned and give the cotton a fair trial.

Later in the year the Association was informed that the Board of the Egyptian State Domain's Administration having ceased to cultivate "Zafiri" cotton, owing to there being no local demand, they were unable to supply any of it.

From Mr. J. Wallace, Mysore, the Association received in August last a sample of cotton grown by him, with a request to be furnished with the value thereof, and information as to whether there was a market for it in Bombay.

In reply, the Committee informed Mr. Wallace that cotton of the description submitted by him would be worth in Bombay from Rs. 215 to Rs. 240 per candy, but that the value would depend upon the way in which the cotton was presented for sale. (*Appendix* **Q.**)

STOCKS OF COTTON IN BOMBAY.

In accordance with the practice observed in previous years, the Committee, after obtaining returns from agents and owners, informed the members, by a circular in the usual way, that the total quantity of cotton held by the spinning and weaving mills in Bombay on 30th June 1896 was 143,884 candies.

HOLIDAYS FOR 1896.

The Committee have, as in previous years, furnished members with a list of the holidays recommended to be observed by the cotton spinning and weaving mills during 1896, and their thanks are due to the Hon'ble Mr. N. N. Wadia, C.I.E., the Deputy Chairman of the Association, for so kindly assisting them in the preparation of this list.

TRAVELLING EXPENSES OF SURGEONS VISITING MILLS FOR THE INSPECTION OF CHILDREN.

A question having arisen during the year as to the liability of millowners in connection with the payment of expenses incurred by medical officers when visiting mills situated at some distance from head-quarters—the case in point having reference to Messrs. Tata and Sons' mills at Coorla, which, under orders from Government, the Civil Surgeon, Thana, was deputed to visit when required—the Committee, in reply to an enquiry from the firm in question, stated that, while they were not legally bound to defray such expenses, it was usual for millowners to meet them both in Bombay and the mofussil. (*Appendix* **R.**)

PROGRESS OF COTTON SPINNING AND WEAVING MILLS IN INDIA.

It will be perceived from the annual statement published by the Association that on 30th June 1896 the total number of mills in all parts of India was 155 as against 148 in the preceding twelve months ; of these, 145 were working and 10 in course of erection, while 15 others were projected. In Bombay itself there was an increase of 2 mills which were under erection at the date of the return, while 4 others were mentioned as having been projected. In the Presidency, while there was a decrease of 3 mills as compared with 1895, the return shows 14 mills as either projected or in course of construction, 9 being in Ahmedabad alone.

The spindle power in Bombay together with the number of looms, consumption of cotton and hands employed stood as follows as compared with the preceding year :—

	No. of mills.	Spindles.	Looms.	Consumption of cotton (bales).	Hands employed.
1895... ...	69	21,23,892	20,217	8,15,394	75,740
1896... ...	71	21,86,323	21,335	8,49,678	78,455

For all India the figures were :—

1895... ...	148	38,09,929	35,338	13,41,714	1,38,669
1896... ...	155	39,32,946	37,270	14,09,318	1,45,432

ELECTION OF NEW MEMBERS.

The following Companies joined the Association during the year, bringing up the total number of members on 31st December 1896 to 83 :—

Jamshed Manufacturing Co., Ld.
Textile Manufacturing Co., Ld.
Lord Reay Manufacturing Co., Ld.
Saraswatee Mills, Ld.

During the past year the Association has incurred considerable labour and heavy expense in advocating the interests of the cotton spinning and weaving mills of Bombay, and, indeed, of all India, more especially in connection with the cotton duties, the ventilation of mills, and the assessment of the halalcore cess in Bombay. As all mills, whether members of the Association or not, obtain the benefit derived from the more or less successful negotiations of the Association, the Committee think that in fairness owners of mills who do not contribute to the Association's funds should, if they do not see their way to joining the Association, at all events give some contribution towards the heavy expenditure in matters such as those above indicated.

STATISTICS.

The usual comparative statements are published in the Appendix, showing the imports and exports of piece-goods and yarns for a series of years, together with the annual statement of cotton spinning and weaving mills working and in course of erection in India on 30th June 1896. The members of the Association have been regularly supplied during the year with the monthly statistical returns published by the Committee, together with the weekly list of quotations of piece-goods and yarns. (*Appendix* **S.**)

APPENDIX A.

BALANCE SHEET OF THE BOMBAY MILLOWNERS' ASSOCIATION.

From 1st January to 31st December 1896.

	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
To Office rent	720 0 0		By Balance at the credit of the Association on 31st December 1895:—		
„ Officers' Salaries	2,820 0 0		General Fund	24,151 1 9	
„ Printing	2,436 4 0		Travelling Agency Fund	3,056 12 11	
„ Advertisements	67 1 3				27,207 14 8
„ Miscellaneous expenses, Telegrams, Stationery, &c.	473 7 6		„ Subscriptions for the year ending 31st December 1896	12,147 6 4	
„ Association's contribution to the Chamber of Commerce Statistical Department	1,200 0 0		„ Miscellaneous Receipts	259 14 6	
„ Auditor's Fee	50 0 0	7,766 12 9	„ Interest on Government Paper and Fixed Deposits of General Fund and Travelling Agency Fund	1,258 13 10	
„ Association's contribution to the Victoria Jubilee Technical Institute for 1896-97		2,000 0 0	„ Donation from Messrs. E. D. Sassoon & Co.	300 0 0	
„ Expenses in connection with the Deputation to the Government of India regarding the Excise Bill		1,513 10 0			13,966 2 8
Balance as under:—					
Government 3½ per cent. Promissory Notes for Rs. 14,000—cost.	14,251 14 0				
Cash in the Bank of Bombay	12,960 1 6				
	27,211 15 6				
Less—Amount due for wages for December and Auditor's Fee.	475 6 6	26,736 9 0			
Government 3½ per cent. Promissory Notes for Rs. 3,000 of Travelling Agency Fund Account ... ... Cost	2,934 6 0				
Cash in the Bank of Bombay	222 11 7				
		3,157 1 7			
Total Rupees ...		41,174 1 4	Total Rupees ...		41,174 1 4

Examined and found correct.

NESSERWANJEE SORABJEE JAMSETJEE,
Auditor.

JOHN MARSHALL,
Secretary.

Bombay, 5th May 1897

Appendix B.

The Bubonic Plague.

BOMBAY NATIVE PIECE-GOODS MERCHANTS' ASSOCIATION,
BOMBAY, *2nd November* 1896.

JOHN MARSHALL, ESQ.,
SECRETARY,
THE BOMBAY MILLOWNERS' ASSOCIATION.

DEAR SIR,

I am directed by my Committee to send to you the enclosed correspondence which they have addressed to the Municipal Commissioner, Bombay, with respect to the segregation of bubonic plague, and shall thank you to place the same before the members of your Committee and proceed with the matter in a manner as may to them deem advisable.

As the millowners suffer as much with respect to short supply of mill-hands as this Association is suffering with their own employés, my Committee do not desire to offer you any further remarks on the subject of the said correspondence than that your Association will see their way to make a proper representation to the Commissioner to prevent such efflux of the labouring classes as are now taking place under the circumstances mentioned by my Committee in the said letter.

Yours faithfully,
RAVJEE NARRONJEE,
Hony. Secretary.

THE BOMBAY NATIVE PIECE-GOODS MERCHANTS' ASSOCIATION,
BOMBAY, *30th October* 1896.

P. C. H. SNOW, ESQ., I.C.S.,
MUNICIPAL COMMISSIONER FOR THE CITY OF BOMBAY.

SIR,

Having been brought to the knowledge of the members of the Committee of the Association that in consequence of your Notification, dated the 6th instant, with respect to the segregation and isolation of persons suffering from bubonic fever having been now, with its vernacular translations, posted in the various parts of the town, intense excitement prevails in the native public, especially the lower classes, who seem to think their social and religious feelings are thereby threatened to be interfered with, and in consequence also of the posting of the said Notification having led to a considerable misunderstanding in the native town of the aim and object thereof, we are desired by that body, as per Resolution passed this day, to make to you this representation in the hope that some steps to materially allay the present alarm and ill-feeling be soon taken by the Municipality.

2. This Association is, no doubt, well aware that upon a representation made to you by a deputation of this body a few days ago, immediate instructions were issued to the Executive Officers of the Municipality, enjoining them not to carry into operation the provisions of the said Notification in such a stringent way, as, when in cases patients can very well look after their own comforts and medical attendance, no compulsory isolation should be enforced, but that it should be enforced only in such cases where no such conveniences and medical attendance could be had for patients. But the Association is not aware whether such instructions emanating from your department have been properly brought to the knowledge of the native public in general, and whether the aims and intentions of the said notification have ever been so fully explained as to avoid dissatisfaction and discontent so rampant amongst them.

3. The dissemination of false notions as to the real objects and intentions of the said Notification and of the proceedings taken thereunder, apparently seem to have taken a firm root in the minds of the native public. This Association has tried in vain to discover how such fallacious views gained strength in their inception, but it is a fact which cannot be gainsaid that the major portion of the working classes upon whom, the Municipality is well aware, the general trade of the City depends, are migrating to their native places in Deccan, Guzerat and Kathiawar under the erroneous belief and sentiment that on the discovery of a slight headache or other ordinary ailments on their person, they would be ruthlessly and forcibly carried away to the Segregation Hospital and made to die an unnatural death by the administration of some poisonous drugs to stamp out the epidemic. This Association has now grave reasons to apprehend that this migration of the people will still continue and the City will be soon denuded of these toiling people who form the backbone of the vast trade of the Port to the detriment of the mercantile interest in general, unless the Municipality gives the widest publication that compulsory isolation is not to be enforced at all upon persons suffering otherwise than from bubonic plague, and that those suffering from it will have their own relatives to look after their domestic comforts and medicine, and that it will be enforced only in those cases where the patients have no means to provide for their comfort and welfare, or no relative who would undertake to take care of and nurse the suffering patients.

4. Under the circumstances we are desired by this Association to request that you would be pleased to publish immediate Notification declaring that the compulsory segregation as provided by your Notification of the 6th will be imposed only in cases where persons suffering from bubonic plague have no friends and relatives to look after the sickness, and that no arrest for the segregation purposes is at all intended without the patient's consent and against the religious feelings and sentiments.

We have the honor to be,

Sir,

Your most obedient Servants,

DHARAMSY SOONDERDAS,

President,

RAVJI NARRONJI,

Hony. Secretary.

MILLOWNERS' ASSOCIATION,

BOMBAY, 14*th November* 1896.

THE HONORARY SECRETARY,

BOMBAY NATIVE PIECE-GOODS MERCHANTS' ASSOCIATION.

DEAR SIR,

I am directed to acknowledge the receipt of your letter of the 2nd instant, forwarding copy of a representation made by your Association to the Municipal Commissioner with respect to the segregation and isolation of persons suffering from bubonic fever.

In reply, I am to say that my Committee have no doubt that the points to which you call attention will receive the careful consideration of the Municipal Commissioner, and they therefore do not think it necessary to take action in the direction suggested by you.

Yours faithfully,

C. J. MICHAEL,

for *Secretary*.

MILLOWNERS' ASSOCIATION,
BOMBAY, *6th January* 1897.

Circular to Members.

The advisability or otherwise of stopping all the cotton mills in Bombay for a period having been brought to the notice of the Committee of the Association, they after most careful consideration have come to the conclusion that all mill Agents should be requested to use their utmost endeavours to keep their mills working, as the Committee consider it very undesirable that during a time of scarcity like the present many mill-hands who are willing to work should be thrown out of employment.

JOHN MARSHALL,
Secretary.

THE LORD REAY MANUFACTURING COMPANY, LIMITED,
BOMBAY, *6th January* 1897.

JOHN MARSHALL, ESQ.,
SECRETARY,
BOMBAY MILLOWNERS' ASSOCIATION.

DEAR SIR,

We are in receipt of your circular notice recommending mill Agents to use their utmost endeavours to keep their mills working, and are glad at this decision of the Committee ; but in reference thereto, we beg to bring to the notice of your Committee, for their serious and earnest consideration, a circumstance which has come under our direct observation, namely, that mill Managers in their frantic efforts to keep their respective mills going, employ on the daily wage system hands belonging to other mills, and pay, in addition, wages far above the average rate. This practice is fraught with serious mischief and, if not checked in time, will dislocate and disorganise the present happy basis of operation. Mill-hands will play this game not only during the present dismal crisis but also afterwards, and this will lead to no end of trouble. For obvious reasons such a practice is not only ruinous but positively suicidal, and we trust you will move your Committee to persuade all employers of labour, and mill Agents and Managers in particular, not to give their countenance to such a dangerous make-shift. Each mill might pay its hands daily wages and use all legitimate efforts to keep *their own* men together without offering any unusual temptations to men belonging to other factories.

We hope you will see this matter in the same light as we view it, and will be good enough to circulate this letter amongst your Committee as soon as possible.

Begging to be excused for the trouble,

We remain,
Yours truly,
KHOTE & Co.,
Agents.

MILLOWNERS' ASSOCIATION,
BOMBAY, *16th January* 1897.

THE AGENTS,
LORD REAY MANUFACTURING COMPANY, Ld.

DEAR SIRS,

Your letter of the 6th instant was considered at a special meeting of the Committee of the Association held yesterday afternoon, when it was resolved to draw up and circulate for the signatures of millowners an agreement binding them not to pay any of their employés except once a month as hitherto; not to engage any hands belonging to other mills unless they produce certificates showing that they have given, and served out, a fifteen days' notice: and not to advance, in the shape of grain or any other commodity, more than one-half of the equivalent of the wages earned by each respective hand up to date, the agreement to be in force till 30th June 1897. A special general meeting of the Association is also being convened for Tuesday, the 26th instant, to consider this question and discuss any other matters that may be brought forward.

Yours faithfully,
JOHN MARSHALL,
Secretary.

AGREEMENT REFERRED TO.

MEMORANDUM OF AN AGREEMENT made this day of One Thousand Eight hundred and Ninty-seven WHEREBY the several subscribing parties hereto for and on behalf of themselves and of the mills respectively owned and represented by them mutually covenant promise and agree each with the other and others of them as follows:—

1. That no payment of wages shall be made to the mill-hands, servants, workmen and employés of the several mills except once in every month as heretofore.

2. That none of the subscribing parties shall hire or engage any mill-hand, servant, workman or employé quitting the service of any of the others or other of the said subscribing parties unless and until such mill-hand, servant, workman or employé shall produce to the party desirous of engaging him a certificate in writing from the employer whose service he is quitting certifying that the said mill-hand, servant, workman or employé before quitting such service had given a fifteen days' notice of his intention to quit and had for and during such period of notice continued to serve the employer whose service he is quitting.

3. That none of the subscribing parties hereto shall give or advance to any mill-hand, servant, workman or employé grain or any other article of food or commodity which shall exceed in value one-half of the wages accrued due to such mill-hand, servant, workman or employé at the date of any such gift or advance being made to him.

4. That this Agreement shall operate and continue in force from the date thereof down to and including the 30th day of June 1897.

As Witness the hands and signatures hereunto subscribed.

MILLOWNERS' ASSOCIATION,
BOMBAY, *2nd March* 1897.

THE AGENTS AND OWNERS OF
COTTON SPINNING AND WEAVING MILLS IN BOMBAY.

GENTLEMEN,

At a meeting of the Committee of the Millowners' Association held this day, it was resolved as follows:—"That the Committee are of opinion that the maximum daily wages to all mill-hands and/or machinery attendants should be fixed for the present in accordance with the accompanying printed list to be issued to all members of the Association, it being understood

that a higher wage must not be paid, but any millowner be at liberty to pay any less wage which he can arrange for.

The undermentioned members of the Committee, namely,

GEORGE COTTON, Esq.,
The Hon'ble Mr. N. N. WADIA, c.i.e.,
K. R. CAMA, Esq.,
SASSOON J. DAVID, Esq.,
MANMOHUNDAS RAMJI, Esq.,
D. C. SHROFF, Esq.,

agree to the scale of wages hereto attached, and trust that this attempt to fix a rate of wages will receive the support of all millowners; and the Committee would ask you to fill up the enclosed memo. undertaking not to pay more than the rates mentioned. By adhering to this rate for the present, it will be easier for the members of the Association to fix a normal rate after the return of the hands, which may be anticipated at the termination of the approaching holidays."

I am, Gentlemen,
Yours faithfully,
JOHN MARSHALL,
Secretary.

Bombay Millowners' Association,
Bombay, 2*nd March* 1897.

Circular.

The following are the rates of wages to be paid in cash daily to hands employed on daily wages, also the rates of bonus or payment over and above the monthly wages to be paid to hands on fixed monthly wages, bonus being paid daily :—

Day Wages.		Bonus.
8 Annas per day ...	Hands in Blow Room	3 Annas per day.
7 „ „ ...	Card Tenters	2 „ „
10 „ „ ...	Grinders	3 „ „
10 „ „ ...	Drawers	4 „ „
14 „ „ ...	Slubbers	5 „ „
14 „ „ ...	Intermediates	5 „ „
12 „ „ ...	Rovers	4 „ „
5 „ „ ...	Doffers	1 „ „
16 „ „ ...	Mule Spinners	4 „ „
11 „ „ ...	„ Piecers	4 „ „
5 „ „ ...	„ Creelers	1 „ „
9 „ „ ...	Ring Two Side Boys	3 „ „
7 „ „ ...	„ One Side Boy	3 „ „
	Spare Piecers	1 „ „
4 „ „ ...	Doffers	1 „ „
½ Anna per doff ...	Reelers	2 „ „
16 Annas	Bundlers	4 „ „
	Baling Men	1 „ „

1¾ Annas per doff ...	Winders	
12 „ per day ...	Warpers	
20 „ „ ...	Sizers	
10 „ „ ...	Back Sizers	
10 „ „ ...	Drawers	
1½ „ per set ...	Heald Knitters	

Men in Engine House drawing over Rs. 17 ... Rs. 3 per month.
„ „ „ „ 13 ... „ 2 „
Sepoys and labourers ... ... „ 2 „

JOHN MARSHALL,
Secretary.

Appendix C.

Cotton Duties and Tariff Acts.

TUTICORIN, 27*th April* 1896.

THE SECRETARY,
BOMBAY MILLOWNERS' ASSOCIATION,
BOMBAY.

DEAR SIR,

We shall be glad to know if any drawback for duty paid has been granted by Government in the Bombay Presidency for goods imported from Native States into British India for shipment to foreign countries.

We have been railing goods from Pondicherry to Tuticorin for shipment to China on which duty has been paid, but the Madras Government say there is no provision for granting drawbacks under the Act. We should like to know if there is any precedent in the Bombay Presidency.

Yours faithfully,
A. & F. HARVEY.

MILLOWNERS' ASSOCIATION,
BOMBAY, 2*nd May* 1896.

MESSRS. A. & F. HARVEY,
TUTICORIN.

DEAR SIRS,

I am directed to acknowledge the receipt of your letter of the 27th ultimo. So far as this Association is aware, no notification has as yet been issued by Government imposing an import duty on goods imported from Native States into British India, and consequently no drawback is obtainable under the circumstances you mention. Under Section 38, Part II, of the Act, however, if a duty is imposed on goods imported from Pondicherry into British India, a drawback would seem to be obtainable.

Yours faithfully,
JOHN MARSHALL,
Secretary.

TUTICORIN, 10*th June* 1896.

JOHN MARSHALL, ESQ.,
SECRETARY, MILLOWNERS' ASSOCIATION,
BOMBAY.

DEAR SIR,

We see in the *Times of India* over the signature of "A Lover of Fair Play" a statement to the effect that "The Secretary of State says Government have power to levy duties on such goods as may enter British India from Native States, *but no such measures are yet adopted anywhere.*"

We shall be much obliged if you will inform us whether the clause italicised is a correct statement.

The Madras Government levies duties at the French (Pondicherry) frontier. We shall be glad if you will bring to the notice of the Committee that the Madras Government is doing so, and if no duties are levied in Bombay we shall be obliged if you will ask the Committee to take what notice they may see fit of the action of the Government of Madras.

We are, Dear Sir,
Yours faithfully,
A. & F. HARVEY.

TUTICORIN, 23*rd June* 1896.

JOHN MARSHALL, ESQ.,
SECRETARY, MILLOWNERS' ASSOCIATION,
BOMBAY.

DEAR SIR,

Referring to our letter to you of 10th June, we have not yet received reply to the first paragraph of our letter and we shall be glad to know whether the clause we refer to therein, *viz.*, "The Secretary of State says Government have power to levy duties on such goods as "may enter British India from Native States, *but no such measures are yet adopted anywhere*," is a correct statement.

Yours faithfully,
A. & F. HARVEY.

MILLOWNERS' ASSOCIATION,
BOMBAY, 30*th June* 1896.

MESSRS. A. & F. HARVEY,
TUTICORIN.

DEAR SIRS,

I have laid before the Committee of the Association your letters of the 10th and 23rd instant, and in reply I am directed to inform you that the clause italicised in your letter is correct, no proclamation having yet been issued by the Government of India under the Cotton Duties Act imposing an import duty against goods made in Native States imported into British India, Government contending, in correspondence which this Association has had with them, that there is no import of goods made in Native States into British India. Should the Committee of this Association at any time obtain information as to goods being imported from Native States, they would lose no time in urging upon Government the imposition of the duty which the Act permits.

As regards the imposition of duty on imports from Pondicherry, the Committee are of opinion that the Madras Government are quite right in their action. Pondicherry is a French Settlement, and to permit of goods made in that Settlement being imported duty free would be the same as exempting from duty German-made goods imported from Germany or even English goods imported from the United Kingdom.

Yours faithfully,
JOHN MARSHALL,
Secretary.

TUTICORIN, 4*th July* 1896.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
BOMBAY.

DEAR SIR,

We thank you for your letter of 30th June, and for the information therein, anent duties on goods imported from Native States.

Touching your last para., we quite agree with the opinion expressed therein that goods imported into British territory from Pondicherry ought to pay duty, but our case is that the Madras Government refused to refund duty when these goods are, after a few days only, re-exported to China. We rail the goods from Pondicherry to Tuticorin for export. The

goods are therefore only in British territory from the time they cross the Frontier until they are put on boardship here, and yet the Madras Government refuses to refund the 3½ per cent. duty paid, though for *the future* they have just agreed to permit goods to be railed through in bond.

Yours faithfully,
A. & F. HARVEY.

MILLOWNERS' ASSOCIATION,
BOMBAY, *9th July* 1896.

MESSRS. A. & F. HARVEY,
TUTICORIN.

DEAR SIRS,

I am directed to acknowledge the receipt of your letter of the 4th instant, and note that in future exports of goods made in Pondicherry and shipped from Tuticorin will be permitted by the Madras Government to pass through British territory in bond. Seeing this decision, it appears to my Committee that, if you press the matter sufficiently with the Government of Madras, a refund will be granted where duty has been charged on former occasions ; if not, the Committee would suggest your taking the matter up to the Government of India.

Yours faithfully,
JOHN MARSHALL,
Secretary.

No. $\frac{273}{Ex.}$ OF 1896.

FROM
THE COLLECTOR OF LAND REVENUE, CUSTOMS AND OPIUM,
BOMBAY.

TO
THE SECRETARY,
MILLOWNERS' ASSOCIATION,
BOMBAY.

BOMBAY CUSTOM HOUSE, *25th February* 1896.

SIR,

I have the honor to enclose a copy of the Tariff Values of Cotton Goods recently published by the Government of India and to invite an expression of opinion from your Committee on the most satisfactory method of distinguishing between cotton goods, such as T-cloths, Long-cloths, and Domestics. It appears that grey cloth classed at one mill as T-cloth may be classed in a second as Long-cloth. It is desirable to adhere to a uniform system of classification. I should, therefore, be greatly favoured by your informing me of the length which in the opinion of your Committee should be fixed for the various classes of goods.

I have the honor to be,
Sir,
Your most obedient Servant,
R. E. ENTHOVEN,
for *Collector of Land Revenue, Customs and Opium.*

REVENUE DEPARTMENT.

Bombay Castle, 12th February 1896.

No. 1294.—The following Notification by the Government of India is republished :—

"FINANCE AND COMMERCE DEPARTMENT.

SEPARATE REVENUE.

COTTON DUTIES.

Calcutta, the 3rd February 1896.

No. 580 *S. R.*—In exercise of the power conferred by Section 7 of the Cotton Duties Act, 1896, the Governor-General in Council is pleased to fix, for the descriptions of cotton goods (unbleached) specified below, tariff values as follows :—

DESCRIPTIONS OF GOODS.	Tariff value per lb. Annas.
Chadars and dhutis, plain or with borders not exceeding one-quarter of an inch ...	
Domestics	
Drills	
Jeans	
Long-cloth	7
Sallas	
Sheetings	
Sheets, bed	
Shirtings	
T-cloth...	
Chadars, dhuties, and other cloth, with borders exceeding one-quarter of an inch, but not exceeding one inch and a half	
Drills and Jeans, striped and checked	8
Figured goods	
Towels and napkins	
Trouserings, corded	
Checks, Susi, and other coloured cloths	10
Flannelettes	10-6

(Signed) J. F. FINLAY,

Secretary to the Government of India."

By order of His Excellency the Right Honourable the Governor in Council,

J. MONTEATH,

Acting Secretary to Government.

MILLOWNERS' ASSOCIATION,

BOMBAY, 16*th May* 1896.

THE COLLECTOR OF LAND REVENUE, CUSTOMS AND OPIUM,

BOMBAY.

SIR,

In reply to your letter No. $\frac{273}{Ex.}$ of 25th February last, I am directed to say that, after having had considerable discussion on the subject, the following has been decided by my Committee as the basis on which they would advise distinguishing between the goods mentioned :—

T-Cloths, 16 to 30 yards.
Shirtings } 24 to 40 „
Long-cloths }
Domestics, 40 yards and above.

I have the honor to be,
Sir,
Your most obedient Servant,
JOHN MARSHALL,
Secretary.

CHAMBER OF COMMERCE,
MADRAS, *27th February* 1896.

FROM

THE HON'BLE MR. G. L. CHAMBERS,
CHAIRMAN, CHAMBER OF COMMERCE,
MADRAS,

TO

THE CHAIRMAN,
MILLOWNERS' ASSOCIATION,
BOMBAY.

DEAR SIR,

In the Cotton Duties Act, 1896, Section 3, Sub-Section (6), a Mill is defined as "any building or place where cotton goods are woven, knitted or otherwise manufactured by machinery moved otherwise than by manual labour . . . . ," the sole reason for thus limiting the new excise to Mills only being, according to Sir James Westland, the difficulty of taxing the production of the hand loom.

There is, however, an important competitor of the power looms in the Jails in this Presidency, and as there can be no more difficulty in taxing the production of power and hand looms in Jails than that of Mills, this Chamber considers it manifestly unfair that the former should be allowed to compete on 3½ % better terms with the latter. The Basel Mission Establishments would also appear to escape the duty altogether, though they have, it is believed, a large number of looms competing with power looms.

The Chamber is not aware to what extent the production of Jail labour—especially where power looms are used—in the Bombay Presidency competes with that of Mill labour, but it opines that the competition, if less serious than in this Presidency, is not inconsiderable. It is obviously the duty of Government to see that the development of its Jail industries is carried out with due consideration to private enterprise, and seeing that there can be no difficulty in levying Excise upon cotton goods made in Jails and Factories, such as the Basel Missions possess, this Chamber considers that a representation should be made to the Government of India to the effect that Jails be brought within the Factory Act, and with other buildings now within the scope of that Act be called "Mills" for the purposes of the Cotton Duties Act, whether the motive power in any such Jail or Factory is machine or hand.

Before addressing the Government of India, however, this Chamber is desirous of ascertaining the views of the Bombay, Bengal, and Upper India Chambers of Commerce and of the Bombay Millowners' Association. I shall be obliged, therefore, by your favouring me with an early expression of your opinion on the subject.

I remain, Dear Sir,
Yours faithfully,
G. L. CHAMBERS,
Chairman.

MILLOWNERS' ASSOCIATION,
BOMBAY, 8*th April* 1896.

THE CHAIRMAN,
CHAMBER OF COMMERCE,
MADRAS.

DEAR SIR,

I have laid before the Committee of the Bombay Millowners' Association your letter of the 27th February 1896, and in reply I am directed to say that the Association is willing to support any representation that your Chamber may make against the exemption of Jail manufactories from the operation of the Cotton Duties Act.

I am, Dear Sir,
Yours faithfully,
JOHN MARSHALL,
Secretary.

CHAMBER OF COMMERCE,
MADRAS, 13*th May* 1896.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
BOMBAY.

DEAR SIR,

I am desired to acknowledge with thanks the receipt of your letter of the 8th ultimo, and to hand you herewith a copy of the letter which has been addressed by this Chamber to the Board of Revenue in connection with the definition of "Mills" under the Cotton Duties Act.

I am also to express the hope that, in view of the importance of the question, your Association will support this Chamber's representation, if it has not already done so.

I remain, Dear Sir,
Yours faithfully,
A. C. LAWSON,
Secretary.

CHAMBER OF COMMERCE,
MADRAS, 24*th April* 1896.

FROM
THE HON'BLE MR. G. L. CHAMBERS,
CHAIRMAN, CHAMBER OF COMMERCE,
MADRAS,

TO
THE SECRETARY,
BOARD OF REVENUE,
MADRAS.

SIR,

In the Cotton Duties Act, 1896, Section 3, Sub-Section (6), a Mill is defined as "any building or place where cotton goods are woven, knitted or otherwise manufactured by machinery moved otherwise than by manual labour . . . .," the sole reason for thus limiting the new excise to Mills only being, according to Sir James Westland, the difficulty of taxing the production of the hand loom.

There is however, the Chamber desires to point out, an important competitor of the power looms in the Indian Jails, and as there can be no more difficulty in taxing the production of power and hand looms in Jails than that of Mills, the Chamber considers it manifestly unfair

that the former should be allowed to compete, as they now do, on 3½ per cent. better terms with the latter. The Basel Mission Establishments would also appear to escape the excise duty altogether, though they have, it is believed, a large number of looms competing with power looms.

The Chamber is of opinion that it is obviously the duty of Government to see that the development of its Jail industries is carried out with due consideration to private enterprise, and seeing that there can be no difficulty in levying excise upon cotton goods made in Jails and Factories such as the Basel Mission possesses, it would urge that a representation be made to the Government of India to the effect that Jails be brought within the Factory Act and, with other buildings now within the scope of that Act, be called "Mills" for the purposes of the Cotton Duties Act, whether the motive power in any such Jail or Factory is machine or hand.

I have the honor to be,
Sir,
Your most obedient Servant,
G. L. CHAMBERS,
Chairman.

MILLOWNERS' ASSOCIATION,
BOMBAY, *4th June* 1896.

THE SECRETARY,
CHAMBER OF COMMERCE,
MADRAS.

DEAR SIR,

I have submitted to the Committee of the Bombay Millowners' Association your letter of the 13th ultimo, with accompanying copy of the letter addressed by you to the Secretary of the Board of Revenue, Madras.

Since writing to you on the 8th April, the Committee of the Association have been making enquiries regarding the looms worked by Jails in India, as also respecting the Basel Mission. In no instance do they find that power looms are employed and that being the case, the Committee desire me to point out that hand-looms—no matter where employed—are by the Act exempt from taxation. Under the circumstances the Committee of this Association regret that they do not now see their way to support your representations.

I am, Dear Sir,
Yours faithfully,
JOHN MARSHALL,
Secretary.

No. 2372 S. R.

Simla, the 2nd June 1896.

MY DEAR SIR,

Last February a deputation from the Upper India Chamber of Commerce waited on Sir James Westland in connection with the cotton excise duties and made some representations to him touching the competition of prison and free labour. Sir James Westland promised that orders should issue requiring the excise duty to be taken into account in fixing the selling prices of the prison-made cotton goods competing with goods paying the duty to Government. I now enclose copy of a circular, dated the 24th March 1896, conveying these orders of the Local Governments.

Yours sincerely,
J. F. FINLAY.

A. McROBERT, Esq.

No. $\frac{4—\text{Jails}}{148\text{-}156}$

FROM

J. P. HEWETT, ESQ., C.I.E.,

Secretary to the Government of India,

TO

THE CHIEF SECRETARY TO THE GOVERNMENT OF MADRAS.
THE SECRETARY TO THE GOVERNMENT OF BOMBAY, JUDICIAL DEPARTMENT.
THE CHIEF SECRETARY TO THE GOVERNMENT OF BENGAL.
THE SECRETARY TO THE GOVERNMENT OF THE NORTH-WESTERN PROVINCES AND OUDH, JUDICIAL DEPARTMENT.
THE CHIEF SECRETARY TO THE GOVERNMENT OF THE PUNJAB.
THE CHIEF COMMISSIONER OF THE CENTRAL PROVINCES.
THE CHIEF COMMISSIONER OF BURMA.
THE CHIEF COMMISSIONER OF ASSAM.
THE CHIEF COMMISSIONER OF COORG.
THE RESIDENT AT HYDERABAD.

Calcutta, the 24th March 1896.

SIR,

I am directed to invite a reference to paragraph 8 of Home Department Resolution Nos. $\frac{10}{605\text{-}618}$ dated 7th May 1896, in which the Government of India laid down the principles under which the price of articles manufactured in Jails should be regulated. While the prevailing market rates are primarily to be followed, a rate has to be worked out under paragraph 20 of Home Department Resolution of 22nd September 1882, where such rates do not exist, or cannot be ascertained, due allowance being made for the admitted inferiority of convict to free labour.

2. The system of intramural employment of convict labour has always been worked with the intention that competition with private enterprise should be, as far as possible, avoided, and it is essential that the price of prison-made goods, for which no prevailing market rate can be ascertained, should be so fixed as to include any tax which is imposed on similar articles produced with free labour. It is, therefore, necessary that the 3½ per cent. duty imposed by Act II of 1896 on certain classes of goods should be added to the items which have, under paragraph 20 of the Resolution of 22nd September 1882, to be considered in fixing the price of such articles when made in Jails, and I am to request that [with the permission of His Excellency the Governor in Council, His Honor the Lieutenant-Governor (and Chief Commissioner)] the necessary instructions may be issued at an early date to ensure that this procedure is followed.

3. I am to add that it is not necessary to include the 3½ per cent. duty in the price at which articles of jail manufacture will be debited against the public consuming departments of the Government, though the duty must of course be added to the price lists supplied by the Jail Department to the consuming departments in order that the latter may be able to determine whether the price at which the jail-made articles can be supplied is or is not higher than that at which they can be procured in the open market.

I have, &c.,
J. P. HEWETT,
Secretary to the Government of India

CHAMBER OF COMMERCE,
MADRAS, 5*th August* 1896.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
BOMBAY.

DEAR SIR,

I beg to hand you herewith copy of a letter which has been addressed to the Chamber by Messrs. Binny & Co. regarding the injury that is being caused to the Indian Mills by the excise duty of 3½ per cent. on all cloth. The subject came up for discussion at the last meeting of the Chamber when it was resolved that an expression of the views of your Association should be invited before any representation was made to the Government of India. I beg, therefore, to enquire what your views are, and to inform you that should your Association be prepared to address Government in the sense of Messrs. Binny & Co.'s letter, this Chamber is willing to give its support.

Yours faithfully,
G. L. CHAMBERS,
Chairman.

MADRAS, 24*th July* 1896.

THE CHAIRMAN,
CHAMBER OF COMMERCE,
MADRAS.

SIR,

We beg to send herewith copy of the *Times of India* newspaper of the 22nd instant, in which will be seen an article headed "Spinning *versus* Weaving in Bombay."

From this it would appear that certain Mills in Bombay have found it advisable to stop their looms and sell their yarn production in the bundle.

This retrograde step is due to the unfortunate Act recently passed by the Government of India under which cloth is subject to an excise duty of 3½ per cent.

We find that there is now a very strong demand for low counts of yarn, and if the Excise Act continues in force, we may find it necessary to give up weaving altogether.

We have under our management looms to the number of 1,580, for which we find it difficult to obtain employment, as we have to pay 3½ per cent. duty on all cloth sold in India and Burma.

We think it would be unfortunate if the local Mills are forced to give up Weaving, especially as we should have to discharge some 2,200 hands and leave idle so much valuable property.

We request you will be good enough to bring the matter to the notice of Government.

Yours faithfully,
BINNY & Co.

MILLOWNERS' ASSOCIATION,
BOMBAY, 19*th August* 1896.

THE SECRETARY,
CHAMBER OF COMMERCE,
MADRAS.

DEAR SIR,

I am directed to acknowledge the receipt of your letter of the 5th instant forwarding copy of a communication (with accompaniment) addressed to your Chamber by Messrs. Binny & Co. regarding the injury that is being caused to the Indian Mills

by the excise duty of 3½ per cent. on all cloth; and asking for an expression of the views of this Association on the subject, with the view of a representation being made to Government in the sense of Messrs. Binny & Co.'s letter.

In reply, I am to say that my Committee regret they cannot see their way to approaching Government in the matter, as they are of opinion that the present stagnation in the cloth trade is not mainly or solely due to the excise. If, however, there are local circumstances in Madras which could be entirely attributed to the duty, Messrs. Binny & Co. should bring them to the notice of Government. At the same time I am to ask you to refer that firm to the published report of the speech of the Chairman of this Association at the Annual General Meeting held on 7th July which gives more information on the subject, than the newspaper extract forwarded with their letter.

I am, Dear Sirs,
Yours Faithfully,
C. J. MICHAEL,
for *Secretary.*

MILLOWNERS' ASSOCIATION,
BOMBAY, 16*th November* 1896.

THE SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF FINANCE AND COMMERCE,
CALCUTTA.

SIR,

I have the honor, by desire of the Committee of the Bombay Millowners' Association, to bring to the notice of the Government of India the fact of the prevailing depression in the market for Indian-made cloths for some months past. Though stocks were accumulating during the monsoon even to a larger extent than the average, the agents and owners of weaving mills were in hopes that, with the opening of the busy season, prices would improve. In this hope they have been disappointed owing to the famine now threatening every part of the country, especially in Upper India, where, as the Government of India are no doubt aware, there is a large off-take of goods produced by the mills in Bombay. Not only are the chances of existing stocks being soon depleted very remote, but the extremely low demand for all kinds of grey goods would soon necessitate the closing of the loom-sheds in most, if not all, of the mills in Bombay; and during the last four months some of the weaving mills have partially stopped their looms. Meanwhile, prices on the average may be said to have receded by half an anna per pound. As prices of cloth are not likely to improve for the next twelve months and the cost of manufacture will be greater than hitherto owing to an increase of about 30 per cent. in the price of the raw staple, the Committee of the Association respectfully beg that the Government of India may be pleased to lower the present tariff rates for goods made in Indian mills in order to meet the existing condition of the market; and they trust their request will meet with favorable consideration.

I have the honor to be,
Sir,
Your most obedient Servant,
C. J. MICHAEL,
for *Secretary.*

MILLOWNERS' ASSOCIATION,
BOMBAY, 16*th November* 1896.

THE SECRETARY TO GOVERNMENT,
GENERAL DEPARTMENT,
BOMBAY.

SIR,

I have the honor to forward for the favor of transmission the accompanying letter addressed to the Secretary to the Government of India, Department of Finance and Commerce, Calcutta, on the subject of the prevailing depression in the market for Indian-made cloths.

I have the honor to be,
Sir,
Your most obedient Servant,
C. J. MICHAEL,
for *Secretary*.

No. 9647 OF 1896.

REVENUE DEPARTMENT,
BOMBAY CASTLE, 1*st December* 1896.

THE SECRETARY OF THE MILLOWNERS' ASSOCIATION,
BOMBAY.

SIR,

I am directed to acknowledge the receipt of your letter, dated 16th November 1896, and to inform you that the memorial forwarded with it has this day been transmitted to the Government of India.

I have the honour to be,
Sir,
Your most obedient Servant,
G. S. CURTIS,
Under Secretary to Government.

CIRCULAR No. $\frac{833}{EX.}$ of 1896.

BOMBAY CUSTOM HOUSE,
1*st June* 1896.

The Agents and Managers of all Mills producing cotton goods are hereby informed that, under Section 6 of the Cotton Duties Act of 1896, they are liable to pay duty on the value of the *actual* weight of all cloth issued off the premises of their Mill. They are not entitled to pay duty only on the value of the nominal weight of cloth issued, although purchasers ordinarily accept delivery of cloth at nominal weights of the bales.

It appears, however, that the preparation of returns and the establishment of claims for exemption and drawback will be greatly facilitated by the adoption of a uniform system of calculating the weight of each bale, *i.e.*, by adopting nominal weights for entry in returns and export forms.

It is, therefore, directed as an experimental measure that the owners of all Mills, which so arrange the packing of their cloth bales as to keep the variation within a margin of 5 per cent. on the nominal weight of the bale, may pay duty on, and claim exemption and drawback for, nominal weights, *i.e.*, weight per piece multiplied by the number of pieces in a bale.

Mill-owners producing bales varying in weight to an extent which exceeds this limit will continue to return for assessment the actual weight of cloth issued, and will only be allowed exemptions and drawbacks on the actual weight of cloth in bales exported.

R. E. ENTHOVEN,
for *Acting Collector of Customs.*

CIRCULAR.

The attention of Mill Agents is invited to the fact that, if they desire to obtain, on their own behalf or on behalf of Exporters, exemption from taxation of Cotton Goods exported before the 7th of the month following that in which they are issued off their premises,* they should show the goods as exported in column 4 of the return either—

(1) of the month in which such Goods are produced,

or if they are exported between the 1st and 7th of the following month—

(2) of the following month,

and should thereupon produce in this Office, by the 27th of the month in which the return is due, a certificate authorising the exemption of the goods from taxation.

At present Agents in many cases do not produce the certificates within the prescribed 20 days. In consequence the exemption becomes inadmissible, the return is assessed, and subsequently the certificate, which is then valueless, is cancelled; thereupon only payment of drawback can be allowed, if admissible. The interval of 20 days has been allowed between the submission of the return and the production of certificates in order that, in cases where such certificates have been handed to exporters instead of to the Agents direct, they may be obtained from exporters and sent to this Office. It is not understood why certificates are so frequently retained by exporters or agents of Mills until they become valueless. It is requested that in future the certificates may be returned in time to enable the exemptions which they authorize to be allowed before the return to which they relate is assessed, *i.e.*, within the interval above stated.

R. E. ENTHOVEN,
for *Collector of Customs.*

BOMBAY CUSTOMS HOUSE,
16*th July* 1896.

No. $\frac{17\text{-}8}{\text{F.C.}}$

STATISTICAL BUREAU, GOVERNMENT OF INDIA.
(FINANCIAL AND COMMERCIAL STATISTICS),
SIMLA, *the* 25*th June* 1896.

MY DEAR MARSHALL,

I enclose eight statements with an abstract shewing in detail the quantity of cotton yarns produced at the Indian Mills in each province during the period 27th December 1894 to 31st December 1895. The statistics have been compiled from the returns rendered monthly under the Cotton Duties Act, and they will, I hope, be of interest and use to you.

Yours sincerely,
J. E. O'CONOR.

JOHN MARSHALL, ESQ.,
Secretary, Bombay Millowners' Association.

* Goods exported after the 7th of the month following that in which they are produced can only obtain drawback, *vide* Section 18, 19, Cotton Duties Act.

ABSTRACT.

Statement showing the quantity in lbs. of cotton yarns produced at the Indian mills in different provinces during the period 27th December 1894 to 31st December 1895.

Provinces.	20s. and under.	Over 20s.	Total.	Percentage of whole production.	Percentage of yarn over 20s to yarn of 20s and under.
Bombay	282,902,673	35,813,923	318,716,596	74·1	12·6
Madras	27,285,795	1,076,553	28,362,348	6·6	3·9
Bengal	38,286,790	538,106	38,824,896	9·0	1·4
North-West Provinces and Oudh ...	18,780,860	303,470	19,084,330	4·5	1·6
Punjab	3,935,913	252,345	4,188,258	1·0	6·4
Central Provinces	16,270,214	1,335,847	17,606,061	4·1	8·2
H. A. Districts	1,552,802	234,289	1,787,091	0·4	15·1
Ajmere-Merwara	1,297,132	135,885	1,433,017	0·3	10·5
Total ...	390,312,179	39,690,418	430,002,597	100·0	10·2

No. 1—BOMBAY.

Statement of the production of cotton yarns at the mills in the BOMBAY PRESIDENCY *during the period from 27th December 1894 to 31st December 1895 inclusive.*

Month.	20s. and under.	Over 20s.	Total.
	lbs.	lbs.	lbs.
January 1895	25,652,764*	... ..	25,652,764*
February „	20,006,645	2,320,376*	22,327,021
March „	21,966,279	3,364,627	25,330,906
April „	23,033,515	1,955,751	24,989,266
May „	25,929,649	4,511,225	30,440,874
June „	24,562,551	3,091,520	27,654,071
July „	23,613,878	5,029,454	28,643,332
August „	25,431,842	3,576,292	29,008,134
September „	23,453,952	3,090,743	26,544,695
October „	23,532,104	3,858,414	27,390,518
November „	22,982,332	2,627,236	25,609,568
December „	22,737,162	2,388,285	25,125,447
Total ...	282,902,673	35,813,923	318,716,596

* Includes figures for previous month.

No. 2—MADRAS.

Statement of the production of cotton yarns at the mills in the MADRAS PRESIDENCY *during the period from 27th December 1894 to 31st December 1895 inclusive.*

Month.	20s. and under.	Over 20s.	Total.
	lbs.	lbs.	lbs.
27th to 31st December 1894	392,626	.....	392,626
January 1895	1,962,682	.....	1,962,682
February „	1,964,807	.....	1,964,807
March „	2,112,190	308,202*	2,420,392
April „	2,035,849	110,425	2,146,274
May „	2,157,007	72,174	2,229,181
June „	2,334,164	102,390	2,436,554
July „	2,388,373	104,576	2,492,949
August „	2,440,165	93,367	2,533,532
September „	2,250,560	107,760	2,358,320
October „	2,469,405	69,670	2,539,075
November „	2,322,579	47,244	2,369,823
December „	2,455,388	60,745	2,516,133
Total ...	27,285,795	1,076,553	28,362,348

* Includes figures for previous months.

No. 3—BENGAL.

Statement of the production of cotton yarns at the mills in BENGAL *during the period from 27th December 1894 to 31st December 1895 inclusive.*

Month.	20s. and under.	Over 20s.	Total.
	lbs.	lbs.	lbs.
27th to 31st December 1894 ...	463,389	.....	463,389
January 1895 ...	3,210,981	.....	3,210,981
February „ ...	3,031,820	10,602*	3,042,422
March „ ...	3,213,717	11,810	3,225,527
April „ ...	3,274,796	35,028	3,309,824
May „ ...	3,019,603	32,430	3,052,033
June „ ...	3,056,240	95,083	3,151,323
July „ ...	3,305,047	75,818	3,380,865
August „ ...	3,254,585	84,512	3,339,097
September „ ...	2,770,393	36,088	2,806,481
October „ ...	3,306,410	70,078	3,376,488
November „ ...	3,184,308	26,551	3,210,859
December „ ...	3,195,501	60,106	3,255,607
Total ...	38,286,790	538,106	38,824,896

* Includes figures for previous months.

No. 4—NORTH-WESTERN PROVINCES.

Statement of the production of cotton yarns at the mills in the NORTH-WESTERN PROVINCES AND OUDH *during the period from 27th December 1894 to 31st December 1895 inclusive.*

Month.	20s and under.	Over 20s.	Total.
	lbs.	lbs.	lbs.
27th to 31st December 1894 ...	388,510	14,371	402,881
January 1895 ...	1,514,181	65,785	1,579,966
February „ ...	1,458,712	28,163	1,486,875
March „ ...	1,505,483	29,872	1,535,355
April „ ...	1,367,052	56,283	1,423,335
May „ ...	1,534,951	60,653	1,595,604
June „ ...	1,524,378	3,786	1,528,164
July „ ...	1,630,990	10,193	1,641,183
August „ ...	1,610,653	12,627	1,623,280
September „ ...	1,472,131	7,138	1,479,269
October „ ...	1,577,390	1,027	1,578,417
November „ ...	1,545,168	3,071	1,548,239
December „ ...	1,651,261	10,501	1,661,762
Total ...	18,780,860	303,470	19,084,330

No. 5—PANJAB.

Statement of the production of cotton yarns at the mills in the PANJAB *during the period from 27th December 1894 to 31st December 1895 inclusive.*

Month.	20s and under.	Over 20s.	Total.
	lbs.	lbs.	lbs.
27th to 31st December 1894 ...	.....	.....	.....
January 1895 ...	330,093*	28,019*	358,112*
February „ ...	245,459	34,980	280,439
March „ ...	260,952	36,301	297,253
April „ ...	280,120	29,622	309,742
May „ ...	314,461	30,712	345,173
June „ ...	305,704	21,272	326,976
July „ ...	346,805	10,594	357,399
August „ ...	364,839	7,320	372,159
September „ ...	315,399	7,144	322,543
October „ ...	385,354	9,234	394,588
November „ ...	396,461	17,524	413,985
December „ ...	390,266	19,623	409,889
Total ...	3,935,913	252,345	4,188,258

* Includes figures for the preceding month.

No. 6—CENTRAL PROVINCES.

Statement of the production of cotton yarns at mills in the CENTRAL PROVINCES *during the period from 27th December* 1894 *to 31st December* 1895 *inclusive.*

Month.	20s and under.	Over 20s.	Total.
	lbs.	lbs.	lbs.
27th to 31st December 1894 ...	222,813	.....	222,813
January 1895 ...	1,244,328	.....	1,244,328
February „ ...	1,089,100	.....	1,089,100
March „ ...	1,310,319	.....	1,310,319
April „ ...	1,415,539	.....	1,415,539
May „ ...	1,519,410	.....	1,519,410
June „ ...	1,431,758	.....	1,431,758
July „ ...	1,327,153	*524,700	1,851,853
August „ ...	1,411,845	445,008	1,856,853
September „ ...	1,374,702	95,206	1,469,908
October „ ...	1,332,092	91,624	1,423,716
November „ ...	1,296,848	96,925	1,393,773
December „ ...	1,294,307	82,384	1,376,691
Total ...	16,270,214	1,335,847	17,606.061

* Includes figures for previous months.

No. 7—BERAR.

Statement of the production of cotton yarns at the mills in the HYDERABAD ASSIGNED DISTRICTS *during the period from 27th December* 1894 *to 31st December* 1895 *inclusive.*

Month.	20s and under.	Over 20s.	Total.
	lbs.	lbs.	lbs.
27th to 31st December 1894 ...	13,173	.....	13,173
January 1895 ...	113,189	.....	113.189
February „ ...	104,871	.....	104,871
March „ ...	121,775	.....	121,775
April „ ...	132,342	64,001*	196,343
May „ ...	147,555	21,206	168,761
June „ ...	148,690	21,602	170,292
July „ ...	136,356	22,734	159,090
August „ ...	140,377	20,294	160,671
September „ ...	123,769	22,817	146,586
October „ ...	118,039	21,041	139,080
November „ ...	129,178	21,323	150,501
December „ ...	123,488	19,271	142,759
Total ...	1.552,802	234,289	1,787,091

* Includes figures for previous months.

No. 8—AJMERE.

Statement of the production of cotton yarns at the mills in AJMERE-MERWARA *during the period from 27th December* 1894 *to 31st December* 1895 *inclusive.*

Month.	20s and under.	Over 20s.	Total.
	lbs.	lbs.	lbs.
27th to 31st December 1894 ...	.....	.....	.....
January 1895 ...	128,330*	2,764*	131,094*
February „ ...	104,255	*Nil.*	104,255
March „ ...	122,006	*Nil.*	122,006
April „ ...	95,349	14,166	109,515
May „ ...	97,182	23,262	120,444
June „ ...	105,497	12,042	117,539
July „ ...	109,033	19,679	128,712
August „ ...	103,239	17,926	121,165
September „ ...	106,540	13,604	120,144
October „ ...	112,815	9,498	122,313
November „ ...	102,175	10,620	112,795
December „ ...	110,711	12,324	123,035
Total ...	1,297,132	135,885	1,433,017

* Includes figures for the preceding month.

No. 8374 of 1896.

Revenue Department,
Bombay Castle, 24*th October* 1896.

The SECRETARY to the MILLOWNERS' ASSOCIATION,
Bombay.

Sir,

I am directed to forward for the information of the Association a copy of a report on the working of the Indian Cotton Duties Act in the Bombay Presidency for the year 1895-96, including the period between 27th December 1894 and 31st March 1895, and of the Resolution passed on it by this Government, No. 7437, dated 22nd September 1896.

I have the honour to be,
Sir,
Your most obedient Servant,
G. S. CURTIS,
Under Secretary to Government.

Cotton Duties: Report on the working of the Indian Cotton Duties Act in the Bombay Presidency for the year 1895-96.

No. 7437.

Revenue Department,
Bombay Castle, 22*nd September* 1896.

Memorandum from the Commissioner of Customs, Salt, Opium and Abkari, No. 3967, dated 25th August 1896—Submitting a letter No. 1302-Ex., dated 21st idem, from the Collector of Land Revenue, Customs and Opium, Bombay, who submits the first Annual Report on the working of the Indian Cotton Duties Act in the Bombay Presidency for the year 1895-96, including the period between 27th December 1894 and 31st March 1895, prepared by Mr. Enthoven, Assistant to the Collector of Land Revenue, Customs and Opium.

Resolution.—During the greater part of the period—27th December 1894 to 31st March 1896—covered by this report the cotton excise duty was levied under Act XVII of 1894 upon yarn only at the rate of five per cent. Of the 96 cotton mills in the Presidency, 65 paid this duty to the total amount of Rs. 6,61,422-1-4, the produce of the other 31 being free of duty either as under 20s count, or as exported to various foreign ports in Asia and Africa. The total production returned under Act XVII of 1894 was 393,695,389 lbs. of yarn, of which 43,044,422 lbs., or 11 per cent., consisted of yarn over 20s count and therefore dutiable. Of this dutiable quantity, 9,534,857·65 lbs. were allowed free export under Section 17 of the Act, 8,818,022·5 in the form of bundled yarn and 716,835·15 in the form of cloth: and further drawback was paid under Section 19 on 1,289,650½ lbs. of yarn exported to foreign countries, 944,605½ lbs. being in the form of grey yarn, and 345,045 lbs. in the form of dyed yarn. Drawback was also allowed on 414,183½ yards in the form of cloth.

2. Owing to the conditions of manufacture in Bombay, the determination of the exact count of yarn contained in cloth is a matter of great difficulty, the seriousness of which was experienced in dealing with claims for drawback of duty upon exported yarns. This was to a great extent obviated by adopting a system of average formulæ. Mr. Enthoven, however, has shown good grounds for believing that, had the Act of 1894 remained in force, the drawback system must eventually have broken down. In paragraph 13 of his report Mr. Enthoven has recorded some interesting observations, which seem to show that a system of excise, under which a five per cent. duty is imposed upon yarns above 20s, is certain to produce unsatisfactory results.

3. From 3rd February 1896 the excise duty has been levied under Act II of 1896 on cotton goods, yarn being exempt. Forty-eight weaving mills and three hosiery factories now come under the operation of the new Act. But it appears that, owing to the delay inseparable from the introduction of new forms of returns, no duty was actually collected under the Act before the end of the financial year. Free export, however, was claimed and allowed in 142 cases under Section 19. The estimated increase in revenue under the new Act is Rs. 5,00,000, which will fall chiefly upon the 17 mills which use all their high-count yarn in weaving, the tax on cloth, in the case of those mills which both weave and sell bundled yarn, being wholly or partly balanced by the exemption of bundled yarn.

4. The exemption from duty under Section 41 of the large stocks of cloth held by some mills at the date on which the Act came into force has greatly increased the work of the Department. But it is satisfactory to learn that in most cases these stocks will be exhausted within 12 months of the date of introduction of the Act. Ten claims were made under Section 39 and were allowed in respect of about two-thirds of the quantity on which drawback was claimed.

5. The question referred to in paragraph 22 of the report regarding the assimilation of the system of taxation in the three mills established in Native States to the British Indian system, and the existence of unfair competition between the productions of the Native State and British Indian mills is still under consideration.

6. The Collector's proposals for the revision of the tariff, referred to in paragraph 24 of the report, will be awaited.

7. Government cordially acknowledge the readiness with which the Millowners' Association, as well as individual millowners and managers, have rendered their aid in working out the many difficult questions that have arisen under the two Acts, and concur with the Commissioner and the Collector in thinking that the smooth working of the department has been in no small degree due to the tact and judgment of Mr. Enthoven and to the industry of the staff subordinate to him.

G. S. CURTIS,
Under Secretary to Government.

No. $\frac{1392}{\text{Ex.}}$ OF 1896.

FROM

THE COLLECTOR OF LAND REVENUE,
CUSTOMS AND OPIUM,
BOMBAY,

To

THE COMMISSIONER OF CUSTOMS, SALT,
OPIUM AND ABKÁRI.

Bombay Custom House,
21st August 1896.

SIR,

I have the honour to submit herewith the first Annual Report on the working of the Indian Cotton Duties Act in the Bombay Presidency.

2. It will no doubt be a relief to Government to find that the report is not a lengthy or ponderous one, and I trust the condensed treatment of the various technical points involved therein has in no way obscured their full significance. After all, the main object of the report is statistical, and the figures given are, I submit, full enough for all useful purposes.

3. The report, I regret to admit, is somewhat overdue, but considerable difficulty was experienced in collecting certain figures from the mofussil, and the delay in the case of a completely new report was, I submit, unavoidable.

4. Mr. Enthoven deserves considerable credit for the tact, judgment and foresight with which he has so successfully safeguarded the interests of Government.

Several important and complicated questions connected especially with stocks in hand arose from time to time, and the due settlement of these troublesome matters require constant care and watchfulness, as well as a due appreciation of the principles involved, on the part of the officer in immediate charge of the department.

5. Mr. Enthoven has borne cordial testimony to the conciliatory and helpful attitude adopted by the Millowners' Association and individual millowners and managers towards this department, and I have great pleasure in endorsing his remarks and in freely acknowledging the assistance we have received from them.

6. I also concur in the acknowledgments accorded by Mr. Enthoven to his Inspectors and subordinates.

I have the honour to be,
Sir,
Your most obedient Servant,
J. POLLEN,
Collector of Land Revenue, Customs and Opium.

REPORT ON THE WORKING OF THE INDIAN COTTON DUTIES ACT IN THE BOMBAY PRESIDENCY.

(*Including the period between December* 27, 1894, *and March* 31, 1895.)

Act XVII of 1894, imposing a duty on cotton yarns over 20s count spun in British Indian mills, came into force on December 27th, 1894, and was repealed with effect from January 22nd, 1896. On February 3rd of the present year a second Act (No. II of 1896) imposed a duty on all cotton goods produced in British India, "cotton goods" being used to denote all manufactures of cotton except yarn and thread. The period to which this report relates, *viz.*, December 27th, 1894, to March 31st, 1896, covers the working of both Acts. It will be convenient to deal separately with each. The systems of taxing fine count yarns and of collecting duty on cotton goods, though in the main very similar, inasmuch as in both cases the assessments are made on returns delivered by the millowners and no duty is levied on exports to foreign ports except such as may be returned in full as drawback, still differ to a considerable extent in the number of mills to which they apply, in the point at which the goods become dutiable during the manufacturing process, and in the method in which returns for assessment are required to be prepared. In consequence the substitution of a $3\frac{1}{2}$ per cent. duty on cotton goods for a 5 per cent. tax on yarns over 20s count necessitated considerable alterations in the arrangements made in this Presidency for collecting the duties first imposed. The extent of the change will be explained in the second portion of this report. It seems sufficient at this stage to note that although only half the mills in this Presidency weave cloth and are in consequence affected by Act II of 1896, the revenue estimated to be leviable under this Act is approximately twice as much as that which was derived from taxing yarns over 20s count. Yet in spite of the increase in revenue correctness in the millowners' returns is more easily secured, exported goods can more readily be exempted from payment of duty, and drawback questions are far simpler at present than was the case when fine count yarns alone were taxed. It is, moreover, exceedingly doubtful whether in the case of woven goods exported under claim for exemption or drawback on fine yarns contained therein, any system of exemption and refund could be devised which would not in time prove unreliable and even unworkable. It was in this connection that Act XVII of 1894 gave rise to questions of great technical complexity. Paragraph 17 of this report contains an account of the chief difficulties which arose and of the

solution adopted to facilitate the smooth working of the Act. In weighting the yarns for the Indian market with a duty equivalent to the tax on imported yarns, it was apparently not the intention of the Legislature to handicap the cloth exports of this country in foreign markets. It would, therefore, have been a serious failure had the provisions of the Act for securing the exports from taxation proved unworkable. How this was for the time avoided will be shown below. The formula system with a working margin proved for the time successful. It is scarcely probable that it would have continued for any lengthy period to assure that connection between the payment and the refund of duty without which no drawback system can be held to be satisfactory ; and it is not easy to see how any other system could be devised which would have been more successful. The repeal of the Act (XVII of 1894) came in time to remove the risk of a breakdown in the working of the sections (20, 21) relating to drawback on yarns woven into cloth—a contingency which a year's working of the Act offered good grounds for anticipating.

ACT XVII OF 1894.

2. In December 1894, at the time of the passing of the first Cotton Duties Act, there were in the Bombay Presidency 96 cotton mills, of which 66 were situated within the Town and Island of Bombay, and the remaining 30 were distributed as follows throughout the districts of the Presidency :—

Ahmedabad	14
Broach	4
Surat	3
Kaira	1
Thána	2
Poona	2
Khándesh	1
Sholápur	1
Belgaum	1
Dhárwár	1
	30

Of these one mill alone, the Nadiád Mill in Kaira, was unable to produce yarn finer than 20s. The remaining 95 were all in position to turn out yarn of finer counts, and, as a matter of fact, all mills outside Bombay Town and Island regularly continued to do so as long as the Act was in force. In Bombay itself about 30 mills paid no duty to Government either on account of their having produced no high count yarn, or because, as in the case of the Greaves, Cotton group, yarn of over 20s was only spun for export. It was thus necessary to provide for the monthly assessment of 65 mills and for keeping under supervision the remaining 30 which might at any time commence the manufacture of dutiable counts.

3. Enquiries made at the time of the introduction of the Act disclosed the existence of four mills in Native territory adjoining the districts of this Presidency. These cotton mills were situated at Baroda, Bhavnagar, Indore, and Morvi respectively. The Morvi mill was reported incapable of producing high count yarns. In the case of the other mills no evidence was forthcoming or has since been produced to show that their yarns compete with those spun in British mills. It seemed, however, not unlikely that the tax on British yarns might in time subject them to unfair competition, especially in Ahmedabad District, where the Baroda mill is situated more favourably with regard to certain villages than are the British mills in Ahmedabad. It was thus necessary that measures should be taken for putting the production of both on an equal footing. The total exclusion of the yarns, or the taxation on import, *i.e.*, at the frontier, did not appear practicable, owing chiefly to the facility with which any arrangements for excluding the yarns or for taxing them at the frontier could have been evaded.

Steps were therefore taken to represent to the Darbárs of the respective States the desirability of imposing on the mills in their territories a tax similar to that paid by British millowners and of thus avoiding the imposition of frontier duties which would otherwise be necessary. At the Morvi mill a tax of nearly 4 per cent. on yarns was found to be already levied and no further taxation was imposed. In all other cases the suggestion was accepted and duties are said to have been forthwith imposed on the high counts spun in these mills. It is not known how the assessments were made or whether the system of taxation adopted can be said to have been complete and efficient.

4. The revenue levied under the Act during the period of this report was as follows:—

	1894-95.	1895-96.
	Rs. a. p.	Rs. a. p.
Bombay Town and Island	77,701 6 3	3,81,585 15 8
Mills outside Bombay	18,607 15 0	1,83,526 12 5
	96,309 5 3	5,65,112 12 1

making in all Rs. 6,61,422-1-4. Particulars of the monthly collections are given in Appendix II. A second table (Appendix I) shows how the assessments for each month were collected. At the end of the year Rs. 1,051-15-0 remained outstanding. This amount has since been recovered in full.

5. Statistics are given (Appendices III and IV) showing the quantity of yarn of each count produced, yarn of 20s and under being included in one entry as no particulars of count were as a rule furnished for the coarser yarns. It will be seen that for the whole period under report the gross production of yarns over 20s and other yarns was as follows :—

Yarns over 20s count	43,044,422 lbs.
Yarns 20s and under	350,650,967 ,,
Total ...	393,695,389 lbs.

representing 11 per cent. and 89 per cent. of the outturn respectively. These figures are in accordance with the estimate of the Bombay Millowners' Association to the effect that 10 per cent. of the yarns spun in British India are over 20s count.

6. The revenue shown in paragraph 4 was collected by means of assessments on returns prepared in a form which has been published in the rules under the Act. The form of return in use in this Presidency contains a special feature in the particulars of the average production per spindle per diem of each count over 20s. These averages were included in the return, because it was thought that they would constitute a check, though a rough one, on the amounts returned for taxation. Similar particulars are furnished by mill managers to their agents in their daily reports of yarn production, which contain for each count the spindle production reduced to 20s. Objection was at first taken by the millowners to the inclusion of these averages in the returns on the ground that they entailed an amount of clerical labour incommensurate with their utility. It was alleged in certain quarters that a mere change in the cotton-mixing would affect the averages by as much as 25 per cent. The particulars were, however, retained in the hope that they would, by providing even a rough indication of the accuracy of the return, diminish the necessity for constant references

to the books of the mills. They remained until the repeal of the Act. The following tables will show that in many instances they were of real value as an indication of accuracy in the returns received :—

A Bombay Mill (1).

Month.	No. 44.	No. 40.	No. 36.	No. 34.	No. 30.	No. 28.	No. 24.	No. 22.
1895.								
January(1)—								
Average	2·56	3·06	3·57	3·86	4·37	*Nil.*	6·04	6·11
No. of spindles	59,736	367,500	7,800	85,800	157,032	...	241,228	10,788
February—								
Average	2·64	3·21	3·79	3·89	4·50	5·29	6·32	6·42
No. of spindles	92,616	352,500	12,900	72,900	97,116	8,484	170,100	6,264
March—								
Average	2·72	3·21	3·69	3·84	4·74	4·90	6·23	6·96
No. of spindles	41,448	475,560	31,800	69,600	58,200	41,904	188,156	3,384
April—								
Average	*Nil.*	3·24	*Nil.*	4·13	4·70	5·04	6·52	6·70
No. of spindles	...	404,232	...	103,800	186,468	600	216,312	12,636
May—								
Average	2·64	3·31	*Nil.*	4·09	4·69	*Nil.*	6·56	6·67
No. of spindles	22,800	315,600	...	59,100	356,868	...	248,320	20,400
June—								
Average	2·40	3·17	3·70	*Nil.*	4·62	5·08	6·50	6·49
No. of spindles	31,200	298,200	6,000	...	345,708	7,500	239,352	18,096
Average variation for six months	·09 3·5%	·06 1·9%	·06 1·6%	·12 3·3%	11 2·4%	·11 2·2%	·16 2·5%	·25 3·8%

(1) The averages are given in ounces.

A Bombay Mill (2).

Month.	No. 21.	No. 22.	No. 22 T.	No. 24.	No. 24 T.	No. 26.	No. 28.	No. 30.
1895.								
January—								
Average per spindle ...	6·67	5·63	5·80	5·42	5·32	3·59	3·33	3·18
No. of spindles	205,140	56,754	78,810	218,152	10,458	86,592	41,328	29,520
February—								
Average per spindle ...	8·12	6·98	6·90	5·46	6·07	3·90	3·52	3·35
No. of spindles	9,198	31,122	77,996	208,870	30,996	79,971	88,437	79,704
March—								
Average per spindle ...	8·01	5·70	7·34	5·22	5·91	4·03	3·5	3·20
No. of spindles	97,516	38,044	98,000	214,382	63,528	56,620	71,709	141,659
April—								
Average per spindle ...	8·62	7·09	7·91	4·51	6·65	4·45	3·91	3·48
No. of spindles	73,365	9,576	117,660	200,844	18,396	57,318	47,970	104,058
May—								
Average per spindle ...	6·52	7·18	7·90	6·80	6·92	4·54	3·91	3·52
No. of spindles	110,880	1,890	72,816	209,272	58,212	67,035	73,554	78,720
June—								
Average per spindle ...	8·36	*Nil.*	8·26	6·77	6·73	4·22	3·75	3·50
No. of spindles	56,826	...	81,548	170,607	87,318	51,660	69,003	92,250
Average of variation for six months	·48 6%	·4 6·5%	·67 9%	·73 12%	·5 7·9%	·28 6·8%	·20 5·7%	·13 3·5%

A Bombay Mill (3).

Month.	No. 26.	No. 30.	No. 32.	No. 42.	No. 40.	No. 24.	No. 44.	No. 60.
1895.								
January—								
Average per spindle ...	4·45	3·83	3·39	1·94	3·43	5·78	2·02	1·59
No. of spindles	7,061	98,238	43,640	118,445	13,018	29,976	22,482	31,736
February—								
Average per spindle ...	4·36	3·68	3·40	2·16	3·20	5·91	2·15	1·58
No. of spindles	91,474	131,553	36,526	16,173	29,049	14,854	21,921	29,868
March—								
Average per spindle ...	4·29	3·60	3·25	1·95	3·03	5·93	2·24	1·53
No. of spindles	20,722	187,710	6,969	9,384	21,459	2,560	55,040	18,533
April—								
Average per spindle ...	Nil.	3·93	3·57	2·13	Nil.	Nil.	2·20	Nil.
No. of spindles	.....	.....	.....	.....	.....	.....	.....	.....
May—								
Average per spindle ...	5·17	4·33	3·90	2·49	Nil.	Nil.	2·34	Nil.
No. of spindles	5,382	33,879	242,091	16,268	.....	.....	3,256	.....
June—								
Average per spindle ...	4·93	4·09	3·76	2·39	Nil.	Nil.	2·42	Nil.
No. of spindles	72,062	78,154	78,364	43,502	.. ...	.....	31,896	.....
Average of variation for six months	·33 7·1%	·20 5·1%	·20 5·9%	·18 8·2%	·14 4·3%	·06 1%	·1 4·5%	·02 1%

7. It will be observed that a very large proportion of the yarns over 20s produced in the mills is shown in the statements of production as 21s (22·56 per cent.). The larger portion of the yarns classed as 21s were 20½, *i.e.*, yarn bundled in 20½ knots weighing 10 lbs. This system of packing is common in Bombay, especially for the China market, and gave rise to a question whether such yarns are dutiable or not. The Act excluded from taxation yarns of a count commercially known as 20s. It is believed that this proviso was intended to free bundles of yarn containing yarns both finer and coarser than 20s, but weighing the same as a bundle of 20s yarn throughout. The bundles of 20½ knots in many cases may have contained yarns 20s or coarser throughout, but they could only weigh 10 lbs. if they were made up of yarns finer than 20s or contained hanks of short length. It did not seem desirable to assume the shortage. The yarns were therefore treated as 20½ and required to be returned for duty. The Bombay Millowners' Association, to whom the question of classification of these yarns was referred, approved of this course. The point was of importance, inasmuch as no duty can be satisfactorily assessed unless the line dividing dutiable from non-dutiable goods is certain and clear. It may be added that most of this 20½ yarn gained exemption by being exported.

8. No difficulty was experienced in collecting the amounts of the assessments made. In 42 cases notices under section 8 (*a*) were issued owing to payment not being received within a few days of the intimation of assessment. In all cases the sums were received within the ten days allowed by the notice.

9. No applications for permission to warehouse goods were received while the Act of 1894 was in force. At the time of introducing the Act mill-owners were individually consulted regarding the provision of warehouse accommodation. All replies received were to the effect that warehousing facilities were not required.

10. The assessment and collection of the duties in the mofussil was entrusted to the Collectors of the districts concerned, except in the case of Thana, where two mills situated at Kurla were attached to Bombay for the purposes of the Act. No additional staff was entertained in the districts. In Bombay Town and Island a staff and establishment costing Rs. 22,828 per annum was found to be necessary. With this provision it was intended to supervise the working of all mills in the Presidency, but to assess at first the mills in Bombay only. Subsequently proposals were made for controlling all mills from Bombay—a change

which became unavoidable when the system of taxation was amended. The cost of the staff and establishment represents a percentage of 3·46 on the total revenue received for the year 1895-96, allowing proportionate additions for February and March, during which months the duty ceased owing to the repeal of the Act.

11. Apart from the small clerical establishment, the administration of the Act required the appointment of an additional Covenanted Assistant in Bombay and the creation of two Inspectorships of Factories. To these and to the Presidency Inspector of Factories, Mr. Shore, under the control of the Chief Inspector, was entrusted the work of supervising the mills, examining accounts, checking returns and export applications, and generally of making casual visits to the mills throughout the Presidency. Control of the mills through the Factory Department thus strengthened seemed advisable for many reasons. The new Inspectors, Messrs. Engel and Carpenter, were necessarily drawn from a class of men competent by previous training to undertake inspections under the Indian Factories Act as well as for the purposes of the Cotton Duties. More than half the factories in the town and Island of Bombay are cotton mills. Inspections in these instances thus served a double purpose and greatly added to the efficiency of the control of the mills under the Indian Factories Act, leading to an economy of the time necessary for inspections by a double staff. But the main reason for this joint staff was a consideration for the interests of the millowners, who have repeatedly urged, and no doubt with much force, that the position of an Inspector empowered under the Cotton Duties Act is such as to afford opportunities for acquiring knowledge of the manufacturing processes of the mills which could be utilized on his removal from Government service to his own profit and to the detriment of the mill in which it was obtained. It is probable that this objection applies more to officers visiting the weaving mills than to the supervision of spindle output. At the same time a staff employed on duty of a twofold nature need not necessarily be discharged when part of their work ceases to be required of them. Taken in conjunction with the uncertainty which has always existed concerning the future of the cotton duties, these arguments will be appreciated as justifying the arrangements to which the Millowners' Association have on one occasion taken objection.

12. With the staff provided, the mills in Bombay were inspected on an average three or four times a month and those in the mofussil as frequently as possible. No serious irregularities were discovered. Frequent tests of the yarns under process at the mills paying no duty to Government failed to disclose the manufacture of yarn over 20s count. A few of these tests are given in Appendix V. In the case of weaving mills the yarns in use were found to vary occasionally to the extent of two or three counts from the standard of weft. It seems, for instance, clearly established that a cloth intended to contain 24s weft will at most mills be found to be frequently woven from 22s or 26s, and will at times show 28s and 30s. The cause of this has been elsewhere explained. Similar variations would appear to occur in the count of all weft yarns, a fact which often does not receive due consideration from those who advocate taxation of cloth by the count of weft contained.

13. Another point of no little importance was established by the experience gained in administering the Act. The finer cloths of the Indian mills seldom contain warps over 20s. This being so, a tax on yarns over 20s is in most cases a tax on weft only. A 5 per cent. tax on weft would scarcely exceed 1½ per cent. on the finished value of the cloth. Thus the system of excise which imposed a 5 per cent. duty on yarns over 20s, though equalizing the incidence of import and excise duties on fine yarn, can scarcely be said to affect imported and local cloths alike. Either the two cloths are in competition or they are not. If the former, a 1½ per cent. tax on many kinds of local cloth is inadequate. If the latter, the tax is unnecessary. In neither case can the system be said to be satisfactory.

14. Of the two Inspectors, Mr. Engel was appointed on February 15th, 1895, and the second, Mr. Carpenter, on September 9th of the same year. Both officers were taken from the Bombay mills.

15. The certificates issued under section 17 of the Act, allowing exemption from assessment of dutiable yarns exported to foreign ports, were as follows:—

	No. of certificates issued.	Bales.
December 1894 to March 1895	68	1,990
April 1895 to February 1896	600	29,890

These 31,880 bales represent 8,818,022½ lbs. of yarn, of which the bulk was shipped to China and the rest in varying quantities to the ports of Singapore, Busrah, Baghdad, Samarang, Batavia and Zanzibar.

In the case of cloth containing dutiable yarns the applications and exports were:—

	No. of certificates.	Bales.
December 1894 to March 1895	107	843
April 1895 to February 1896	345	4,422

These bales contained 716,835·15 lbs. of dutiable yarn.

This cloth was exported mainly to Singapore, Massowa, Mozambique, Suakin, Busrah, Hongkong, Shanghai, Baghdad, Jedda, Zanzibar, Aden, Quilimane, Mombasa, Beira, Lamoo and Nagasaki.

The additional export bills required by the rules to be put in with the shipping bills, furnishing details of the date of production of the yarn and cloth with other particulars required for its identification, were, whenever necessary, compared with the books of the producing mill, and it is satisfactory to be able to record that the specifications were entered with great care and accuracy. In no cases were goods found to have been misdescribed in order to obtain exemptions where duty had not previously been paid.

16. The drawbacks allowed on duty-paid yarn were as follows :—

Yarn.

	Grey.				Dyed.			
	Lbs.	Rs.	a.	p.	Lbs.	Rs.	a.	p.
December 1894 to March 1895 ...	24,550	440	11	3	900	15	7	6
April 1895 to March 1896 ...	920,055½	16,118	13	10	344,145	6,985	13	7

Yarns in cloth.

	Yds.	Rs.	a.	p.
December 1894 to March 1895	*Nil*	*Nil*		
April 1895 to March 1896	414,183½	7,440	7	7

The ports of destination being the same as in the case of the exports under claim for certificates 67 claims were disallowed, being under Rs. 5.

Almost all claims for certificates and exports related to yarns produced in the mills of Bombay Town and Island. The only exceptions were three claims for certificates from the Gulam Baba Mill at Surat, and the following claims for drawback :—

4 from the Gulam Baba Mill at Surat.
1 from the Jafar Ali Mill do.
2 from the Ahmedabad Spinning and Calico Mill.

7 Total.

It does not seem that up-country mills can compete in the export trade with their more favourably situated rivals in Bombay. This fact, it may be noticed, very greatly simplifies the control and assessment of mills in the mofussil. Grey yarns exported both before and after payment of duty presented no difficulty. They were readily traced on the mill books, and obtained exemption and drawback according to the dates of production, *i.e.*, of bundling.

17. In the case of exports of cloth provided for in Sections 20 and 21 of the Act, the satisfactory identification of the yarns contained therein was attended with many difficulties. What precisely these difficulties were is explained in the following extract from a note recorded by me on the subject three months before the repeal of the Act. It must be remembered that under Sections 20 and 21 the exporter claiming drawback on yarns woven into cloth must show—

(*a*) the quantities and counts of yarns in respect of which drawback is claimed, the mill at which they were produced, and as nearly as possible the dates on which they were produced ;

(*b*) the mill at which and as nearly as possible the date on which the fabric was woven ; and the conditions of drawback being allowed are—

(*a*) that the said fabric has been woven within twelve months from the date on which it is shipped for export ;

(*b*) that the yarns in respect of which drawback is applied for have paid duty within the said twelve months.

In reference to these conditions the note contains the following remarks :—

At the time of the introduction of the Cotton Duties Act, a very short investigation into the conditions under which cloth is manufactured was sufficient to convince me that it would ordinarily be impossible for a millowner to provide at the time of exporting cloth accurate information either of the date of production of the yarn therein or of the count of the yarn which had actually been used in the process. If we could imagine a mill in which yarn was always spun to the true count, and in which the atmospheric conditions were so perfectly adjusted that it remained accurate ; further, if the mill manufactured one kind of cloth only at all times and for all purchasers, it would, I fancy, be possible for the weaving master to furnish for every bale of cloth that left the mill an accurate statement of particulars in Form F under the rules. Under such conditions it would merely be necessary to arrange (1) that the yarn which was received from the spinning section of the mill passed into the hands of the weavers in the same order as that in which it was received, thus ensuring that all yarn would take an equal time in transit and so facilitating the subsequent calculation which would be necessary in order to ascertain on what day yarn in cloth had left the spinning section of the mill ; and (2) that pieces of cloth were baled up in the order of their receipt from the looms without delay, so that the date of baling should afford an indication of the date on which cloth came from the looms.

Naturally such a condition of affairs exists nowhere. Yarn cannot be spun to wrap, consistently an exact count ; nor would it remain constant under varying atmospheric conditions. It therefore becomes necessary to change continually the count of yarn used as weft in any given piece of cloth. The extent of the variation depends to a large extent on the accuracy of the spinning and the competency of the weaving master. I have known it vary five or six counts in ordinary cases.

Now it must be further considered that the big weaving mills of Bombay produce several hundred different kinds of cloth, all varying in the count and quantity of weft contained. For a time, perhaps, certain kinds of cloth are in demand for which a special count of yarn is needed from the spindles. Suddenly the demand ceases, and a balance of this yarn lies by in the weft room until further use is found for it, possibly some six months later. Similarly, a change of count in the yarn being used on pieces of cloth under order, a change due to accidents in the conditions of manufacture such as have been indicated above, may cause an accumulation of that particular count in the weft room in such a way as to render inaccurate all attempts to calculate the time occupied by yarn in passing from the spindle into the finished cloth. Nor is this all. An inspection of the cloth baling room in a big mill will show the

same irregularity in the time occupied by a piece of cloth between its leaving the looms and being finally closed in a bale as was seen to exist in the case of yarn going from the spindle to the cloth. Pieces of cloth being heavy lie about to be bundled with pieces which are light. It may even be necessary to combine heavy bundles with light bundles so as to ensure the bale being of a uniform weight. Other pieces remain over after a number of bales on order have been made up, and remain in balance till a fresh order for similar cloth is received.

I have, I hope, now made clear some of the salient features of the problem which is placed before the Millowner when he is called on to show both the count and date of production of yarn in a consignment of bales of cloth for export. To the practical manager the question savours not a little of the ridiculous. I am well aware that under Section 21 of the Act the exact date of production need not be insisted on in such cases. But it often happens that without the date the month of production is doubtful, thus rendering it uncertain when such yarn was assessed to duty. Further, even the month cannot in some cases be given with confidence, as it depends on the count, and the count may after baling be unascertainable.

Foreseeing this difficulty I proposed to the Bombay Millowners' Association in January last that drawback claims on cloth should be based on a system of formulas which has been since fully explained by me in subsequent reports. The formula represents what the cloth should contain, not the real contents, but it was hoped that the difference would as a rule be of no great importance. It was further suggested that, for the time being, the dates of production should be supplied with the best approach to accuracy available. Experience tends to show that the difference between the formula particulars and actual contents is more perhaps than was anticipated, but not such as by itself to render the system unworkable. The dates of production furnished have, it is to be feared, been in many cases highly inaccurate.

It will be readily understood that if duty is to be levied on yarn of a certain count shown in the weft book as produced in a particular month and to be repaid as drawback on yarn of another (the formula) count produced in another month altogether, the drawback system must, in course of time, become unworkable and the accounts of the revenue hopelessly involved. It seems to me not only desirable but necessary that drawback should be given on the conditions which now prevail in the matter of bundled yarns. In other words, the exporter should be able to refer to the monthly return in which his consignment for export has been entered and satisfy the Collector that the yarn in the entry and the bales for shipment are identical. This is the only system of granting drawbacks not intended as a bounty. Now I venture to hope that I have shown so far that the exporter of cloth under the present system can neither hope in many cases to be in a position to refer to the monthly return in which the yarn in his cloth has been entered, nor to state under what count such yarn has been assessed. I quote an instance where one of the big mills in Bombay exported cloth which contained by formula reckoning 21,000 lbs. of 24s. The particulars furnished by the exporters from the mills showed that this yarn was "produced" in July. A reference to the July return of the mill, however, gave 13,000 lbs. of 24s as passed into the weaving shed and liable to duty. The weft book was, no doubt, accurate enough ; but I have reason to believe that a large portion of this cloth was made with 22s instead of 24s and that, further, some of the yarn was not produced in July at all. Other similar cases are under enquiry. It is only in cases of the yarn on which drawback is claimed exceeding in quantity the yarn of the same count taxed for the month shown in column 5 of Forms F and I that the error is at once obvious.

The criticism here suggests itself that such discrepancies must be an inseparable part of a system which taxes yarn in one method and grants refunds in another. The weft book is taxed and the drawback is subsequently claimed on a formula which is admittedly an approximation only. The result must be unsatisfactory, there being no necessary correspondence between formula amounts and the quantities taxed. The agreement would, I am inclined to hold, be considerably closer than it has been found so far, did not the confusion which reigns concerning the dates of production add largely to the discrepancy by causing refunds to be claimed against the wrong month's return.

From this extract it will be evident that the decision of claims for drawback on yarns in woven goods was not unfrequently a question of great intricacy even with the assistance of the formula system. To prevent in some measure the rejection of claims in all probability well founded, a margin of 2 counts was allowed in dealing with such claims, that is to say, a claim for drawback on cloth of standard weft 24s would be allowed if for counts 22s, 24s or 26s sufficient duty had been received in the month indicated to enable the claim to be met. Such an allowance constituted, it was felt, only a reasonable working margin for weavers, The

concession proved of value in dealing with such applications ; still there is reason to doubt whether the system could have answered permanently, even when so modified in the interests of Millowners and exporters. Fortunately claims were not numerous, only Rs. 31,001-5-9 of the total revenue collected (Rs. 6,62,474-0-4) being returned as drawback during the period of this report. The repeal of the Act in the beginning of this year abolished an arrangement for refunds which must ultimately have led either to the rejection of many genuine claims for drawback or to a confusion in the accounts of the revenue inconsistent with the maintenance of an efficient check on drawback payments ; these, in the absence of such a check, may easily degenerate into a bounty on exports. It seems only fair to mention that Millowners generally gave every assistance in questions of this description, and evinced no intention of attempting to profit by the confusion which necessarily prevailed when counts of yarn were to be traced through woven goods. In one case, a mill, having temporarily lost the services of the weaving master, was found to be claiming drawback on cloth bearing a standard of over 20s count but in which no dutiable yarn was being used when the claim came up for decision. It is in no way certain that the use of the lower count, apparently due to the absence of a competent weaving master, had been commenced when the cloth exported was manufactured. But in view of the uncertainty which existed on the point the Millowner at once withdrew all applications for drawback on cloth woven in his mill. Such a course was in the circumstances evidence of the extreme carefulness of Millowners generally not to infringe the provisions of the Act.

18. Applications for drawback on yarns dyed after production (Section 5, explanation (*c*)) were rare. They were only received in respect to yarns dyed at the steam dye works at Mahim. In all 43 claims were made for 397,844 lbs. of yarn (of which all claims but eleven were allowed) and Rs. 7,001-5-1* paid as drawback. Identification was facilitated in the case of the claims allowed by the yarn being bundled and baled before issue from the premises of the producing mill. On the bales thus issued were marked the dates of bundling and baling of the contents. A record was thus established which enabled the yarn subsequently to be traced through the books of the dye works back through the processes of dyeing to the bundling room of the producing mill. More complete evidence of identity could not in the circumstances have been hoped for without stationing an officer at the dye works to supervise the treatment of the yarn under process. To such a course an insuperable objection would have been encountered in the natural reluctance of the managers to admit strangers to their dye works. The expense would further have been out of all proportion to the amount of the claims at issue.

		Rs.	a.	p.
*1894-95		15	7	6
1895-96		6,985	13	7
		7,001	5	1

Act II of 1896.

19. The Cotton Duties Act of 1896, in exempting all yarns and imposing a tax on cotton goods, removed from the scope of taxation all mills which have no machinery for weaving cloth. As a result the number of mills liable to taxation in this Presidency fell from 95 to 48. Three hosiery factories in Bombay Town were brought under control, making in all 51 factories for assessment. These are distributed as follows :—

Bombay Town and Island, including Thana	33
Ahmedabad	12
Surat	1
Broach...	2
Poona	1
Sholapur	1
Khandesh	1
	51

Thus the area covered by mills for assessment was concentrated by the complete exclusion of three districts and by limiting all but one-tenth of the mills to be assessed to the centres of Bombay and Ahmedabad. This change seemed to require a re-distribution of the inspecting staff provided previously under the Act of 1894, and further advantage was taken of the re-organization then necessary, to transfer from the District Collectors to the Custom House at Bombay the work of assessing the mofussil mills which, except in the case of the Thana District, had until then remained in charge of the Collectors. This latter alteration, desirable under the old system as soon as the work in Bombay had sufficiently settled into the regularity of routine, appeared under the new Act unavoidable, owing mainly to the anticipated difficulty of assessing *ad valorem* goods.

20. The following table may be of interest as showing the extent to which the weaving mills now taxed on their output of cloth obtained relief by the exemption of yarns from a 5 per cent. duty.

Table showing how weaving mills disposed of their yarns over 20s count in the month of August 1895.

Number.	Amount for sale in Bundles.	Amount for Manufacture.	REMARKS.
1	Nil.	17,406	Weaves all.
2	Nil.	32,112	Do.
3	Nil.	9,194	Do.
4	Nil.	41,557	Do.
5	74,375	52,309	Spins and weaves.
6	Nil.	8,812	Weaves all.
7	31,600	30,205	Spins and weaves.
8	Nil.	17,753	Weaves all.
9	Nil.	47,893	Do.
10	Nil.	40,536	Do.
11	107,927	20,170	Spins and weaves.
12	Nil.	41,763	Weaves all.
13	11,510	44,389	Spins and weaves.
14	3,200	41,406	Do.
15	5,470	75,142	Do.
16	19,900	85,491	Do.
17	Nil.	3,699	Weaves all.
18	2,000	50,609	Spins and weaves.
19	6,800	5,272	Do.
20	105,600	21,311	Do.
21	12,600	20,099	Do.
22	52,380	28,863	Do.
23	74,400	52,611	Do.
24	Nil.	67,878	Weaves all.
25	51,210	37,530	Spins and weaves.
26	35,880	46,552	Do.
27	69,850	39,204	Do.
28	76,770	184,313	Do.
29	72,000	38,112	Do.
30	No particulars.		Weaves all.
31	Do.		Spins and weaves.
32	Do.		Only weaves.
33	5,000	48,000	Spins and weaves.
34	1,000	30,000	Do.
35	No particulars.		Weaves all.
36	Do.		Do.
37	Do.		Do.
38	9,000	25,000	Spins and weaves.
39	9,000	12,000	Do.
40	5,000	60,000	Do.
41	500	9,000	Do.
42	No particulars.		Weaves only.
43	7,000	20,000	Weaves and spins.
44	No particulars.		Do.

It will be observed that while 17 mills are shown in this instance to use all their high count yarns for weaving purposes, 27 deal largely in bundled yarns over 20s count. In the former case the new duty would largely increase the monthly payments due on production. In the latter there would be a gain of 5 per cent. duty on the high counts yarns bundled to set off against the new duty on coarse yarns in cloth.

21. The estimated effect of the change will in the aggregate increase the taxation in this Presidency by some five lakhs. The full effect of the change will not, however, be felt for some little time, owing to the large stocks held by many mills at the time of the passing of the Act. These stocks are freed from duty by Section 41 of the Act, provided the procedure laid down therein is complied with.

22. Of the four mills in Native territory referred to in paragraph 3 above, three weave cloth. It is not yet known whether the system of taxation in these mills has been altered to resemble the new tax imposed in British India. Such a step has been suggested as desirable to avoid in a measure the prospects of unfair competition in Ahmedabad districts where some of the production of the Baroda mill is occasionally brought for sale. Meanwhile enquiries are being made concerning the extent of the competition which may arise. No information has so far been received to show that the Ahmedabad mills have been prejudiced in the market by the competition of unequally taxed goods.

23. The Act came into force on February 2nd, the first returns being due on March 7th following. Naturally the preparation of the new returns at first led to delay. By March 31st 16 returns were received, of which 4 were assessed and Rs. 196-1-5 credited to Government. A statement attached to this report (Appendix VI) gives particulars of the goods produced in February and March and the revenue levied in the latter month on each kind of cloth.

24. The following is a list of the untariffed goods already shown in returns as produced in the mills of this Presidency and which have therefore been assessed *ad valorem* :— Blankets, handkerchiefs, bleached chadars, printers, jaconets, striped cloth, dyed cloth, hosiery, figured goods, cloth with borders over 1½ inches, madapollams. It is believed that a tariff rate can be fixed in almost all instances. A revised tariff including these goods and other descriptions of cloth not already tariffed is now in course of preparation.

25. It has been seen that no warehousing accommodation was required in the case of the Act of 1894. Under the present Act goods are only dutiable when removed from a mill, It therefore seemed less probable that warehousing would be resorted to under the present system of taxation. It rarely happens that mills are not provided with sufficient godown accommodation on their premises for the storage of all unsold stocks. In the case of one mill alone, the Kurla Spinning and Weaving Company, an enquiry was made by agents with a view to warehousing cotton goods. The position of this mill at a distance of 15 miles from the centre of Bombay renders the stocking of goods on the premises inconvenient for ready sales. Up to the present time, however, no application for leave to warehouse has been made by the agents, and it seems improbable that warehousing will be resorted to.

26. The revision of the duties, involving a more elaborate form of assessment and a large addition to the number of claims for exemption and drawback on exports, required the employment of a slightly increased clerical staff in the Custom House. Further, the large reduction in the number of mills to be controlled in Bombay Town and Island rendered it possible to depute one of the special Factory Inspectors to take charge of the mills in Gujarat, mainly centred at Ahmedabad. After providing an office for the latter, the total cost of staff and establishment debitable to the Cotton Duties administration in this Presidency amounts to Rs. 23,777, representing 2·82 per cent. on the estimated revenue for 1896-97. This compares favourably with the cost of collecting the duties under the Act of 1894, though in that case the percentage incidence, it will be remembered, was only 3·46. In addition to the transfer of one inspecting officer to Ahmedabad the new duties necessitated the appointment of a new officer, Mr. McCormack, in place of the former Inspector, Mr. Carpenter. The latter, as an officer skilled only in the spinning process of cotton manufacture, was not competent to

control the loom production of the weaving mills. The rearrangement took effect after the close of the period to which this report relates. It may, however, be mentioned, with reference to the remarks made in paragraph 11 above, that it was found possible to utilize the services of Mr. Carpenter in another department of the Custom House after his removal from the post of Inspector under the Cotton Duties and Factory Acts.

27. During the period between February 2nd and March 31st, 142 claims were received for free export and drawback. These were disposed of as follows :—

Number of claims.	Number in which certificates were issued.	Number allowed drawback.	Disallowed.
142	142	*Nil.*	*Nil.*

The certificates issued were thus 142. It may be noted that the monthly export of cloth from Bombay to foreign ports is about 2,000 bales. Owing to the fact that cloth is, as a rule, exported in small shipments of a few bales apiece, these exports give rise to many more claims for exemption and drawback than similar exports of yarn.

28. Under Section 41 all mills were entitled to issue free of duty stocks of cloth ready for issue from the mill on the date of the passing of the Act, provided that a list of the same was promptly tendered to the Collector. Claims under this section were made by all the mills, the stocks being in some instances remarkably heavy. Two mills in Bombay had stocks of over 4,000 bales. The lists were found to be accurate; and in the case of bales no difficulty has been found in allowing free issue. Loose pieces of cloth in stock have somewhat complicated the assessments for the periods immediately following the introduction of the Act, and have similarly led to some slight confusion in dealing with exports containing such pieces. No record is ordinarily maintained of the disposal of pieces of cloth. It has seldom been possible to ascertain the number of the bale in which stock or free pieces of cloth have been packed. The matter has, however, been simplified by adopting a working assumption that stocks of cloth unbaled have been baled in the first packages of the same kind of cloth made up after the Act came into force. This hypothesis, if not in most cases accurate, can be justified by its results, and it has worked with excellent effect. It is anticipated that in the majority of cases the stocks of cloth entitled to free issue will be exhausted within 12 months of the date of passing of the Act. In a few cases there is a prospect of this limit being exceeded. The existence of these stocks requiring exemption has practically doubled the work of introducing the new system of taxation.

29. Claims for drawback on yarns under Section 39 of the Act—yarns which would otherwise be taxed under both Acts—were not numerous. In all 24 were received, out of which 10 were allowed wholly or in part. The following table shows details : —

Claim No.	Claimed.	Allowed.
	Lbs.	Lbs.
1	5,477	5,477
2	5,203	5,203
3	1,906	1,906
4	10,523	4,336
5	31,193	31,193
6	542	542
7	10,715	10,715
8	2,419	2,419
9	12,400	1,574
10	1,063	572
Total 10 claims..	81,661	64,157

The interval of 11 days which intervened between the Acts secured all but these yarns from the risk of double taxation. In explanation of the large proportion of the claims rejected to those received it should be stated that many millowners were uncertain of the precise nature of the concession which Section 39 was intended to confer. They, therefore, sent in a statement of the weft yarns on hand when the new Act came into force. But in most cases such balances were clearly shown to have been produced after the repeal of the Act of 1894, and the claims were accordingly disallowed. Many mills, aware that such balances had not paid duty, sent in no claims.

GENERAL REMARKS.

30. In concluding this report it seems desirable to bring to the notice of Government the assistance received from the Millowners' Association and also from individual millowners and managers in dealing with the numerous questions which have arisen under the two Acts. It is evident that the smooth working of enactments of this nature must depend very largely on the spirit in which they are accepted by the persons concerned. That two systems of excise on mill produce to which the millowners were not only unaccustomed, but of which they in the first instance disapproved, and to which in the second they were strongly opposed, should have been introduced and carried on without friction or dispute is greatly to the credit of the millowners of this Presidency. It is difficult to conceive how the several questions disposed of during the year and explained in the course of this report would have been satisfactorily settled had the millowners and their subordinates adopted a less helpful attitude.

Of the new Inspectors, Mr. Engel has given great assistance in technical matters and has worked carefully and well. Mr. Carpenter gave satisfaction while doing duty as Inspector of Factories. Mr. Maganrai, who has already been brought to the notice of Government in connection with his work on the *Bombay Gazetteer*, has contrived to deal very thoroughly with the intricate duties of a new and, at times, very hard-worked office.

R. E. ENTHOVEN,
Assistant to the Collector of
Land Revenue, Customs and Opium.

Bombay, July 7th 1896.

APPENDIX I (PART I).

Statement showing the Assessment for, and Recovery in, each month under the Cotton Duties Act of 1894 in the Town and Island of Bombay.

Recovered in the month of	For Jan. 1895.*	For February.	For March.	For April.	For May.	For June.	For July.	For August.	For September	For October.	For November.	For December.	For Jan. 1896.†	Total Amount recovered in each month.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
January 1895	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
February ,, ...	41,283 14 11	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	41,283 14 11
March ,, ...	13,712 6 2	22,705 1 2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	36,417 7 4
April ,, ...	448 0 1	11,589 14 7	12,119 9 10	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	24,152 8 6
May ,, ...	.....	.....	23,271 8 1	26,305 14 7	.....	.....	.....	.....	.....	.....	.....	.....	.....	49,577 6 8
June ,, ...	.....	.....	.....	7,984 5 8	24,520 15 1	.....	.....	.....	.....	.....	.....	.....	.....	32,505 4 9
July ,, ...	.....	105 1 6	.....	.....	13,472 8 6	29,369 7 1	.....	.....	.....	.....	.....	.....	.....	42,947 1 1
August ,, ...	.....	.....	.....	.....	.....	8,207 2 5	23,337 13 5	.....	.....	.....	.....	.....	.....	31,544 15 10
September ,, ...	.....	.....	.....	.....	.....	.....	10,427 5 10	18,581 15 11	.....	.....	.....	.....	.....	29,009 5 9
October ,, ...	.....	.....	.....	.....	.....	.....	5,385 5 10	13,895 9 6	21,815 8 9	.....	.....	.....	.....	41,096 8 1
November ,, ...	.....	.....	.....	.....	.....	.....	.....	2,096 4 6	12,558 13 8	13,979 15 0	.....	.....	.....	28,635 0 9
December ,, ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	15,433 10 9	11,509 6 7	.....	.....	26,943 1 4
January 1896	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,966 10 8	20,375 5 1	8,545 9 5	.....	31,887 9 2
February ,, ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	17,681 10 6	13,305 14 9	30,987 9 3
March ending 17th ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,845 6 5	7,459 2 1	12,304 8 6
TOTAL ...	55,439 5 2	34,400 1 8	35,391 1 11	34,290 4 8	37,993 7 7	37,576 9 6	39,150 9 1	34,573 13 11	34,374 6 0	32,380 4 5	31,884 11 8	31,072 10 4	‡20,765 0 10	‡4,59,292 5 11

* Including 5 days of December 1894. † *i. e.*, from January 1st to 22nd. ‡ This includes Rs. 5 of amendment fee.

APPENDIX I (PART II).

Statement showing the Assessment for, and Recovery in, each month under the Cotton Duties Act of 1894 in the District.

Recovered in the month of	For Jan. 1895.*	For February.	For March.	For April.	For May.	For June.	For July.	For August.	For September.	For October.	For November.	For December.	For Jan. 1896.†	Total amount recovered in each month.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
January 1895	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
February „	1,187 15 9	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,187 15 9
March „	13,399 13 8	4,020 2 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	17,419 15 8
April „	3,484 12 7	1,338 11 2	2,088 9 11	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,912 1 8
May „	765 5 0	4,815 11 10	3,883 1 10	5,073 2 4	.....	.....	.....	.....	.....	.....	.....	.....	.....	14,477 5 0
June „	95 11 11	2,955 4 5	6,435 11 2	59 1 9	4,716 8 5	.....	.....	.....	.....	.....	.....	.....	.....	14,262 5 8
July „	944 7 9	1,644 10 0	2,358 2 5	10,801 11 4	13,247 11 5	14,585 4 5	.....	.....	.....	.....	.....	.....	.....	43,581 15 4
August „	.....	66 12 7	.....	.....	.....	722 6 3	13,061 13 0	.....	.....	.....	.....	.....	.....	13,850 15 10
September „	.....	.....	.....	.....	.....	.....	2,831 9 7	16,309 4 9	.....	.....	.....	.....	.....	18,640 14 4
October „	.....	.....	.....	.....	.....	.....	.....	244 3 5	13,880 9 0	.....	.....	.....	.....	14,124 12 5
November „	.....	.....	.....	.....	.....	.....	.....	.....	216 15 11	14,646 0 3	.....	.....	.....	14,863 0 2
December „	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	15,318 6 9	.....	.....	15,318 6 9
January 1896	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	0 0 1	15,208 10 7	.....	15,208 10 8
February „	.....	.....	.....	.....	.....	.....	.....	.....	.....	114 2 11	.....	787 14 9	1,340 5 9	2,242 7
March „	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	137 4 9	57 4 0	9,849 4 5	10,043 13 2
May & June „	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,051 15 0	1,051 15 0
TOTAL ...	19,818 2 3	14,841 4 0	14,765 9 4	15,933 15 5	17,964 3 10	15,307 10 8	15,893 6 7	16,553 8 2	14,097 8 11	14,760 3 2	15,455 11 7	16,053 13 4	12,241 9 2	2,03,186 10 5

* Including 5 days of December 1894.

† *i.e.*, from January 1st to 22nd.

APPENDIX II.

Statement showing Receipts of Duty and Drawback allowed during each month under the Cotton Duties Act of 1894.

Months.	Receipts.	Drawbacks.		Net Revenue.
		Drawback.	Refunds.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
January 1895	.....	.....	.....	.....
February „	42,471 14 8	41 4 0	.....	42,430 10 8
March „	53,837 6 7	414 14 9	9 12 0	53,412 11 10
Total ...	96,309 5 3	456 2 9	9 12 0	95,843 6 6
April 1895	31,064 10 2	2,042 2 5	.....	29,022 7 9
May „	64,054 11 8	2,765 1 9	.....	61,289 9 11
June „	46,767 10 5	1,020 4 10	.....	45,747 5 7
July „	86,529 0 5	3,098 11 6	141 1 6	83,289 3 5
August „	45,395 15 8	2,026 13 0	261 4 0	43,107 14 8
September „	47,650 4 1	3,028 13 5	206 4 0	44,415 2 2
October „	55,221 4 6	453 3 4	.....	54,768 1 8
November „	43,498 0 11	3,547 0 4	.....	39,951 0 7
December „	42,261 8 1	2,688 2 3	.....	39,573 5 10
January 1896	47,096 3 10	3,424 11 11	8 8 8	43,662 15 3
February „	33,228 0 8	3,986 5 2	.....	29,241 11 6
March „	22,345 5 8	1,801 0 4	52 8 8	20,491 12 8
Total ...	5,65,112 12 1	29,882 6 3	669 10 10	5,34,560 11 0

APPENDIX III.

Statement showing quantity of Yarn produced in the Mills in the Bombay Presidency, the portion exempted for export, and the balance assessed to duty, under the Cotton Duties Act, 1894.

1894-95.

Counts.	Amount produced.	Amount exempted.	Balance on which duty was levied.
	Lbs. oz.	Lbs. oz.	Lbs. oz.
21	1,097,532 8	292,410 0	805,122 8
22	1,173,213 12	12,689 13	1,160,523 15
23	10,879 0	.....	10,879 0
24	1,512,068 0	305,083 8	1,206,984 8
25	17,358 8	.....	17,358 8
26	499,447 8	3,152 0	496,295 8
27	24,864 0	.....	24,864 0
28	179,073 8	2,122 10	176,950 14
29	17,443 8	.....	17,443 8
30	666,162 4	28,080 4	638,082 0
2/30	11,200 4	.....	11,200 4
31	15,719 0	.....	15,719 0
32	192,380 0	.....	192,380 0
33	17,201 0	.....	17,201 0
34	51,174 4	1,129 4	50,045 0
36	17,616 0	1,993 12	15,622 4
40	133,904 0	.....	133,904 0
2/40	170 0	.....	170 0
42	23,120 0	.....	23,120 0
44	16,317 0	.....	16,317 0
50	1,540 0	.....	1,540 0
60	6,573 0	.....	6,573 0
80	46 0	.....	46 0
	5,685,003 0	646,661 3	5,038,341 13

APPENDIX III—*continued.*

1895-96.

Counts.	Amount produced.		Amount exempted.		Balance on which duty was levied.	
	Lbs.	oz.	Lbs.	oz.	Lbs.	oz.
21	8,613,141	13	7,251,900	0	1,361,241	13
22	5,833,329	10	53,893	8	5,779,436	2
2/22	400	0	.....		400	0
23	292,256	12	.....		292,256	12
24	8,363,178	11	1,412,325	8	6,950,853	3
2/24	44,840	0	.....		44,840	0
25	529,308	0	.....		529,308	0
26	3,188,204	13	14,878	0	3,173,326	13
2/26	4,540	0	.....		4,540	0
27	347,991	7	.....		347,991	7
28	2,081,216	14	49,742	4	2,031,474	10
2/28	14,597	0	.....		14,597	0
29	86,366	0	.....		87,366	0
30	4,040,225	5	94,266	0	3,945,959	5
2/30	140,414	4	6,800	0	133,614	4
31	540,045	4	.....		540,045	4
32	1,047,021	8	3,712	12	1,043,308	12
2/32	14,953	0	.....		14,953	0
33	120,296	0	.....		120,296	0
34	485,752	8	323	0	485,429	8
2/34	49,622	12	.....		49,622	12
35	8,108	0	.....		8,108	0
36	512,352	0	356	4	511,995	12
2/36	12,730	0	.....		12,730	0
37	596	0	.....		596	0
38	10,252	0	.....		10,252	0
40	606,464	12	.....		606,464	12
2/40	76,165	0	.....		76,165	0
41	8,392	0	.....		8,392	0
2/41	1,220	0	.....		1,220	0
42	80,168	0	.....		80,168	0
44	69,258	0	.....		69,258	0
45	27,639	0	.....		27,639	0
46	237	0	.....		237	0
47	9,628	0	.....		9,628	0
50	44,158	0	.....		44,158	0
2/50	1,637	0	.....		1,637	0
52	4,171	0	.....		4,171	0
60	14,333	4	.....		14,333	4
2/60	41	0	.....		41	0
62	329	0	.....		329	0
66	60	0	.....		60	0
70	30,480	12	.....		30,480	12
72	3,298	0	.....		3,298	0
	37,359,419	5	8,888,197	4	28,471,222	1

APPENDIX IV.

Statement showing non-dutiable Yarn produced in the Mills of Bombay Presidency from 27th December 1894 up to 31st March 1896.

		Lbs.
27th December 1894 to 31st January 1895	... ...	25,652,764
February 1895	... ...	20,006,645
March 1895	... ...	21,966,279
	Total ...	67,625,688
April 1895	... ...	23,033,515
May „	... ...	25,929,649
June „	... ...	24,562,551
July „	... ...	23,613,878
August „	... ...	25,431,842
September „	... ...	23,453,952
October „	... ...	23,532,104
November „	... ...	22,982,332
December „	... ...	22,737,162
January 1896	... ...	22,409,729
February „	... ...	22,313,539
March „	... ...	23,025,026
	Total ...	283,025,279

APPENDIX V.

Results of tests of yarns spun in the Bombay Mills.

Nominal count of yarn.	Actual count as ascertained by test.	Nominal count of yarn.	Actual count as ascertained by test.	Nominal count of yarn.	Actual count as ascertained by test.	Nominal count of yarn.	Actual count as ascertained by test.	Nominal count of yarn.	Actual count as ascertained by test.	Nominal count of yarn.	Actual count as ascertained by test.
20	17·	24	25·3	20	16·94	20	19·6	20	18·8	20	19·8
20	20·	20	17·6	20	19·23	20	18·5	20	16·3	20	16·9
26	23·	20	19·6	20	20·8	20	18·5	20	16·1	20	19·6
6	5·2	20	19·4	20	16·39	16	14·1	20	18·5	20½	18·6
10	9·3	20	19·6	20½	20·2	20	20·	20	16·6	20	19·2
20	18·6	20	17·54	20	18·3	20	16·6	20	20·	20	17·8
20	19·4	20	18·4	20	20·2	20	16·3	16	15·1	20	17·2
20	20·	20	18·	20	17·24	20	20·2	20	19·4	20	17·8
20	19·	20	18·5	20	19·6	20	18·5	20	19·	20	19·6
20	16·8	20	20·4	20	16·5	20	19·2	6	5·	20	19·8
20	19·6	20	17·24	20	18·5	8	8·6	20	19·6	20	18·8
20	19·23	20	19 23	20½	20·4	20	18·1	20	20·	20	19·2
20	19·23	20	18·86	20	20·	20	20·	20	18·1	8	7·
20	18·51	20	20·4	20	20·4	20½	17·5	20	19·2	20	20·4
20	19·8	20	18·86	20	17·6	20	15·6	20	20·	20	20·4
20	20·	20	19·8	20½	18·18	20	20·2	20	18·7	20	20·
20	21·73	20	19·	16	14·92	20	19·6	20	18·5	20	19·6
20	18·86	20	19·23	20	17·6	20	19·8	20	19·6	16	14·2
20	18·34	20	19·23	16	16·2	20	18·5	20	17·8	20	18·5
20	18·51	20½	17·85	20	20·	20	19·2	20	18·8	20	19·2
20	18·	20	19·23	20	18·5	16	14·3	20	19·6	16	14·9
20	18·86	20	18·18	16	16·6	20	18·6	20	17·5	20	19·6
20	20·4	20	16·39	20	17·5	20	18·9	20	18·1	20	18·8
20	18·86	20	19·8	20	19·2	10	9·2	20	18·8	20	20·
20	18·	20	20·2	20	16·3	20	18·2	20	15·6	20	18·8
20	21·27	20	18·51	20	18·8	16	14·9	20	19·2	20	19·2
20	17·85	20	20·6	20	17·8	20	18·8	20	19·4	20	18·1
26	25·63	20	18·86	20	17·6	20	20·4	20	17·8	20	19·2
20	18·86	20	18·51	20	18·8	20	19·4	16	17·2	16	13·3
20	19·6	20	18·51	20	18·6	20	15·8	20	16·6	20½	18·8
20	19·4	20	18·86	20	17·9	20	19·6	20	18·7	20	18·1
20	20·4	20	19·	20	19·4	20	18·8	20	18·8	20	20·8

APPENDIX VI.

Statement of Dutiable Cotton Goods produced under the Cotton Duties Act II of 1896 in the Weaving Mills of the Bombay Presidency and Duty realized during the months of February and March 1896.

Description of Goods.	Quantity produced in February.		Quantity produced in March.		Amount received.
	Lbs. oz.	Yds.	Lbs. oz.	Yds.	Rs. a. p.
Chádars	134,182 0	418,221	257,685 12	703,094	.....
Dhutis	452,341 10	1,998,949	894,592 6	3,882,828	.....
Drills and Jeans	50,428 6	195,071	75,706 14	265,933	.....
Jaconets	.....	.....	8 8	44	.....
Madapollams	34,840 8	133,649	58,389 4	274,911	.....
Printers	7,702 14	35,513	46,537 10	202,059	.....
Sail Cloth	.....	.....	16,173 0	40,014	.....
Shirtings and Longcloths.	965,832 12	3,385,390	1,849,490 15	6,689,370	0 2 6
T. Cloths, Domestics and Sheetings	489,414 2	2,147,958	1,252,456 9	5,465,703	21 10 4
Table Cloths	3,950 0	6,660	.....	.....	.....
Tent Cloth	.....	.....	23,522 0	42,391	.....
Towels and Napkins ...	6,159 1	17,693	24,673 2	58,974	.....
Khádi and Dungari ...	4 8	10	13,096 8	70,245	.....
Zanzibar Cloth	255 0	960	10,148 0	41,590	.....
Fents	3,444 5	15,498	15,583 4	70,123	.....
Total ...	2,148,555 2	8,365,572	4,538,063 12	17,807,279	21 12 10
Fancy Goods	254,513 3	.....	566,612 15	.....	174 4 7
Hosiery (in dozens) ...	300	.....	954	.....	.....
Do. (in lbs.)	1,531 0	.....	5,200 3	.....	.....
Goods of other descriptions	565 14	.....	1,698 14	.....	.....

Note.—This statement does not include cotton goods exempted under Section 21 of Act II of 1896.

R. E. ENTHOVEN,

Assistant to the Collector of Customs.

MILLOWNERS' ASSOCIATION,
BOMBAY, 12*th November* 1896.

THE SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
BOMBAY.

SIR,

I am directed to acknowledge, with thanks, the receipt of a copy of the Report on the working of the Indian Cotton Duties Act in the Bombay Presidency (with accompaniments) for the year 1895-96, forwarded with your letter No. 8374 of the 24th ultimo.

I have the honour to be,
Sir,
Your most obedient Servant,
JOHN MARSHALL,
Secretary.

No. 932 OF 1897.

REVENUE DEPARTMENT,
BOMBAY CASTLE, 4*th February* 1897.

To
THE SECRETARY,
MILLOWNERS' ASSOCIATION,
BOMBAY.

SIR,

In continuation of my letter No. 2032,* dated 5th March 1896, I am directed to forward, for the information of the Association, copy of a notification by the Government of India, No. 126-S.R., dated 8th January 1897, containing an addition to rule 7 (1) of the rules published with the Notification of that Government, No. 864 S.-R., dated 21st February 1896.

I have the honour to be,
Sir,
Your most obedient Servant,
G. S. CURTIS,
Under Secretary to Government.

No. 126-S.R.

GOVERNMENT OF INDIA,
FINANCE AND COMMERCE DEPARTMENT,
CALCUTTA, THE 8*th January* 1897.

NOTIFICATION.

In exercise of the power conferred by Section 36 of the Cotton Duties Act II of 1896, the Governor-General in Council is pleased to direct that the following addition shall be made to Rule 7 (1) of the rules published with the notification of the Government of India in the Finance and Commerce Department, No. 864-S. R., dated the 21st February 1896, namely :—

" He shall also furnish a return in Form D with respect to such goods at the same time and to the same authority as is required by Rule 6 in the case of goods exported by him direct."

J. F. FINLAY,
Secretary to the Government of India.

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* See page 112 of Association's Report for 1895.

CIRCULAR No. $\frac{220}{\text{Ex.}}$ OF 1897.

BOMBAY CUSTOM HOUSE,
22nd February 1897.

The attention of Agents and Managers of Mills producing Cotton Goods is drawn to the notification regarding the Tariff, under the Cotton Duties Act of 1896, published at page 277 of the *Bombay Government Gazette* dated 18th February 1897 (copy of which is herewith attached), and they are requested to prepare the return under section 8 of the Cotton Duties Act of 1896 for the goods produced in February in two parts as follows :—

(1) For the goods produced during first 12 days, *viz.*, from 1st to 12th February 1897, according to the rates of the Tariff of 1896 ;

(2) For the goods produced during the remaining days, *viz.*, from 13th to 28th February, according to the rates of the Tariff now published.

Subsequent returns under Section 8 of the Cotton Duties Act should be prepared according to the rates of the Tariff now published.

J. POLLEN,
Collector of Customs.

REVENUE DEPARTMENT,
BOMBAY CASTLE, 16*th February* 1897.

No. 1302.—The following Notification by the Government of India is republished :—

" FINANCE AND COMMERCE DEPARTMENT.

SEPARATE REVENUE.

COTTON DUTIES.

CALCUTTA, *the* 13*th February* 1897.

No. 677-S.R.—In exercise of the power conferred by Section 7 of the Cotton Duties Act, II of 1896, and in supersession of the Notification in this Department No. 580-S.R.,* dated the 3rd February 1896, the Governor General in Council is pleased to fix, for the descriptions of cotton goods hereunder specified, tariff values as follows :—

* Republished at page 141 of Part I of the *Bombay Government Gazette* dated 13th February 1896.

COTTON GOODS, UNBLEACHED.

		Tariff Value. Per lb. As. p.
	Grey goods.	
1.	Chadars, chalottas, challas, dhutis, longcloth, shirtings, and turfalls, plain or with white borders, or with coloured borders not exceeding ¼ inch... ...	6 6
	Ditto with coloured borders over ¼ inch but not exceeding 1½ inches...	8 0
2.	Commissariat cloth	6 6
3.	Domestics	6 6
4.	Drills and jeans, plain	6 6
5.	Dorias, including charkhani	8 0
6.	Dungari cloth, including khadi and double cloth ...	6 6
7.	Jacconets	12 0
8.	Madapollams	6 6
9.	Mulls	12 0
10.	Printers	8 0
11.	Sail cloth	6 6
12.	Sallas, including dhotars, dupattas, and uparnas ...	6 6

		Tariff Value. Per lb. As. p.
	Grey Goods.	
13.	Sheets, bed, plain (other than twills)	6 6
14.	Sheeting	6 6
15.	Striped grey cloth, grey stripes	6 6
16.	Saries, grey	6 6
17.	T. cloth, including China T. cloth	6 6
18.	Tent cloth	6 6
19.	Trouserings, corded	8 0
20.	Zanzibar cloth, including American cloth	6 6
	Fancy and Coloured Goods.	
21.	Blankets and blanketing (unraised), grey	6 6
	Ditto coloured	8 0
	Ditto (raised,) grey	9 0
	Ditto coloured	10 0
22.	Bed ticking, plain or drilled	7 6
23.	Coloured goods, including checks, susi with coloured weft, Calicut cloth, cholis, charsas, cord drill, Galatea, leheria, saris, Thana cloth	10 0
24.	Drills and jeans, striped or chocked	8 0
25.	Figured goods, including figured table cloths, bed covers, and quilts, grey.	8 0
	Ditto coloured	10 0
26.	Flannelettes...	10 6
27.	Napkins	8 0
28.	Sheets, figured and striped, or twills, including patti and thope, borders not exceeding ½ inch	8 0
29.	Striped grey cloth coloured stripes, including ordinary susi	8 0
30.	Towels, Turkish	9 6
	Ditto other sorts	8 0
	Fents, grey	6 6
	Do. fancy...	8 0

J. F. FINLAY,

Secretary to the Government of India."

By order of His Excellency the Right Honourable the Governor in Council,

J. MONTEATH,

Acting Chief Secretary to Government.

Appendix D.

Import and Export Duties at the Chinese Ports.

THE SVADESHI MILLS CO., LD.,

BOMBAY, 20*th October* 1896.

THE SECRETARY,

BOMBAY MILLOWNERS' ASSOCIATION.

DEAR SIR,

We are informed by our China friends that negotiations are being carried on between the Chinese Government and the Foreign Powers regarding the increase in the Import and the Export Duties at the Chinese Ports; and if the Powers come to some agreement on the point, the present treaty clauses will have to be altered.

According to the system at present in force, the duty is levied alike on all pieces up to a certain length irrespective of weight or price, and so it often happens that a piece costing say one Rupee has to pay the same duty as one costing say three to four rupees. About nine years ago we had sent to Shanghai some pieces of cloth weighing about 1½ to 3 lbs. per piece, and the duty levied on them was the same as that on seven-pound T. cloths. Our Shanghai friends entered a protest at the time, but in reply they were informed by the British Representative that the anomaly would be removed next time that the treaty clauses came under revision.

We therefore beg to point out to your Committee that, as the treaty will now most probably be revised, the opportunity should not be lost of addressing the British Representative at China on the subject, submitting for the consideration of the Powers such suggestions as the Committee deem necessary for doing away with anomalies of the nature above referred to, and to make the duty fall evenly and proportionately on all sorts of goods.—Yours faithfully,

TATA & SONS,
Agents.

MILLOWNERS' ASSOCIATION,
BOMBAY, 16*th November* 1896.

THE SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF FINANCE AND COMMERCE,
CALCUTTA.

SIR,

The Committee of the Bombay Millowners' Association are informed that negotiations are being carried on between the Chinese Government and the Foreign Powers regarding the increase in the import and export duties at the Chinese Ports, and that if the Powers come to some agreement on the point the present Treaty clauses will have to be altered.

2. According to the present Chinese Customs Tariff on imports (Articles 28 to 46), duty is levied alike on all pieces of cloth up to a certain length, irrespective of weight or price, and it often happens therefore that a piece costing, say, one rupee has to pay the same duty as one costing, say, three to four rupees. About nine years ago a local firm of Millowners had sent to Shanghai some pieces of cloth weighing about 1½ to 3 lbs. per piece, and the duty levied on them was the same as on 7-pound T. cloths. A protest was entered at the time, but the firm in question was informed by the British Representative that the anomaly would be removed next time the Treaty Clauses came under revision.

3. As the Treaty will now most probably be revised, the Committee of the Association desire me respectfully to ask that the Government of India may be pleased to take such steps as they may deem necessary with the view, if possible, of making the duty fall evenly and proportionately on all sorts of goods, and they desire me to append the following suggestions for the consideration of Government:—

In the first place, there should be no classification of goods as to length or width; the basis of classification should be the warp and weft employed in the texture of the cloth. Thus the goods may be classified as coarse, medium, and fine—that is to say, goods in which the average count of warp and weft comes to 20s or under; goods in which the average count is from 20s to 40s; and, finally, goods containing finer yarn than 40s. The duty can then be levied at the rate of so many cents per lb. or per catty, that is to say, on the *weight* and not on the whole piece. Of course, the rates should be different for the abovementioned three classifications. The French tariff is of this nature, and the system in many European countries is, the Committee understand, similar. The cloth most liked in China is the locally-made hand-woven sort of very short width and length, just sufficient to make one garment. These goods fetch a comparatively better price, but the Indian Mills are precluded from imitating them under the present system of levying duties.—I have, &c.,

NOWROSJEE N. WADIA,
Deputy Chairman.

MILLOWNERS' ASSOCIATION,
BOMBAY, *16th November* 1896.

THE SECRETARY TO GOVERNMENT,
GENERAL DEPARTMENT,
BOMBAY.

SIR,

I have the honor to forward, for the favor of transmission, the accompanying letter addressed to the Secretary to the Government of India, Department of Finance and Commerce, Calcutta, on the subject of the import and export duties at the Chinese Ports.

I have the honor to be,
Sir,
Your most obedient Servant,
NOWROSJEE N. WADIA,
Deputy Chairman.

No. 9645 OF 1896.

REVENUE DEPARTMENT,
BOMBAY CASTLE, *1st December* 1896.

To

THE HON'BLE MR. NOWROSJI N. WADIA, C.I.E.,
DEPUTY CHAIRMAN OF THE MILLOWNERS' ASSOCIATION,
BOMBAY.

HON'BLE SIR,

I am directed to acknowledge the receipt of your letter, dated 16th November 1896, and to inform you that the memorial forwarded with it has this day been transmitted to the Government of India.

I have the honor to be,
Hon'ble Sir,
Your most obedient Servant,
G. S. CURTIS,
Under Secretary to Government.

No. 3574 OF 1897.

REVENUE DEPARTMENT,
BOMBAY CASTLE, *12th May* 1897.

To

THE HON'BLE NOWROSJI N. WADIA, C.I.E.,
DEPUTY CHAIRMAN OF THE MILLOWNERS' ASSOCIATION,
BOMBAY.

HON'BLE SIR,

In continuation of Government letter No. 9645, dated 1st December 1896, I am directed to inform you that the memorial, dated 16th November 1896, from the Association on the subject of the proposed revision of the Chinese Customs Tariff has been forwarded by the Government of India for the consideration of Her Majesty's Secretary of State for India.

I have the honor to be,
Hon'ble Sir,
Your most obedient Servant,
A. M. T. JACKSON,
Under Secretary to Government.

Memorandum regarding the proposed revision of the Chinese Customs Tariff.

A proposal has been made on behalf of the Government of China for a revision of the Chinese Customs Tariff and for an enhancement of the rates of duty now levied. The subject is referred to in Reuter's telegram from London of the 4th August last, a copy of which is enclosed and has been discussed in leading articles in the newspapers. An alleged alteration in the basis of the Tariff, owing to the fall which has occurred in the value of silver, is put forward in justification of the proposal; and the enhancement of rates which is asked for may, for the purpose of examination and discussion, be assumed to be proportionate to the fall in the gold value of silver.

2. The Chinese Tariff, as fixed in accordance with the provisions of the Treaty concluded at Tientsin on the 26th June 1858, is one of specific duties, each article, with a few exceptions which pay an *ad valorem* duty, being taxed at so many taels, mace, conderin or cash per 100 catties; but the rates of duty were originally calculated on a 5 per cent. *ad valorem* basis in accordance with the principle adopted when the first Tariff was fixed under the Treaty of Nanking dated the 29th August 1842. The duties appear to be at present substantially the same as they were when the Tariff was fixed in 1858, though additions have been made to the list of goods entered in the Schedule.

3. The treaty of Tientsin provides that British subjects shall pay on all merchandise imported or exported by them the duties prescribed by the Tariff, but that they cannot be required to pay other or higher duties than are required of the subjects of any other foreign nation. It was also stipulated in Article XXVII of the Treaty that either of the Contracting Parties might demand a revision of the Tariff and of the Commercial Articles of the Treaty at the end of ten years, but that, if no such demand were made within six months after the end of the first ten years, the Tariff should remain in force for another ten years; and that the right to demand revision might be exercised at the end of each successive period of ten years. Under the above article it is open to the Chinese Government to demand a revision of the Tariff and of the Commercial Articles of the Treaty in 1898. The Agreement made in pursuance of the provisions of Article XXVI of the Treaty, which determined the Tariff and regulated the levy of transit dues on imports and exports, was signed at Shanghai on the 8th November 1858.

4. In regard to transit dues it was provided by Article XXVIII of the Treaty that the amounts leviable should be fixed as nearly as possible at the rate of 2½ per cent. *ad valorem*; and the Agreement of the 8th November 1858 further defined and regulated the amount of the dues and provided for the free passage of merchandise covered by a certificate showing that the dues had been levied.

5. Opium was placed by the Treaty on a different footing from other imported goods. It was put into the Tariff with an import duty of 30 taels, but it was expressly provided by rule 5, clause (1) of the Agreement of the 8th November 1858, that Article XXVIII of the Treaty, which dealt with the question of transit dues, should not apply to it; that the transit dues on it should be arranged as the Chinese Government saw fit; and that in future revisions of the Tariff the same rule of revision should not be applied to it as to other goods.

6. By Section III relating to trade of the Agreement negotiated at Chefoo by Sir Thomas Wade on the 13th September 1876 it was further arranged that foreign merchandise should be exempt from the payment of likin or transit dues within the area of the foreign concessions (*i.e.*, the ground rented by foreigners) at the Treaty Ports, and the Treaty engagements of 1858 in regard to opium were revised. By the 3rd sub-section of this section, which dealt with the subject of opium, it was stipulated that opium imported into China should be taken cognizance of by the Customs and be deposited in bond until such time as it should be sold, and that the Tariff duty on it should be paid at the time of sale by the importer and the likin or transit dues by the purchaser, the amount of likin leviable being fixed by the Provincial Governments according to the circumstances of each.

7. This arrangement as to opium, however, was not brought into force, and on the 18th July 1885, after somewhat protracted negotiations, an additional article to the Chefoo Agreement was signed in London amending the above stipulations. By the Additional Article it is provided that foreign opium when imported into China shall be taken cognizance of by the Imperial Maritime Customs, and shall be deposited in bond and not removed thence until the Tariff duty of 30 taels per chest of 100 catties, and also a sum not exceeding 80 taels per chest as likin, have been paid to the Customs authorities. When the above tariff and transport duties have been paid, the owner is, under the terms of the Additional Article, entitled to have the opium repacked in bond and to receive on application a transit certificate freeing it from the imposition of any further tax or duty whilst in transit in the interior in the hands of Chinese subjects, provided that the packages have not been opened or the Customs seals effaced or tampered with. Foreigners, however, are not permitted to convey or accompany opium from the Treaty Ports into the interior of China. Any modifications of these provisions which experience may show to be desirable may, under clause 8 of the Additional Article, be adopted with the consent of the Contracting Parties.

8. Of the consolidated payment of 110 taels per pecul or chest now made, 80 taels therefore are commuted likin or transit dues, and this payment would not be effected by any revision of the tariff rates of duty. The arrangement contained in the Additional Article was binding for four years from the date of the exchange of the ratifications of the Chefoo Agreement, but after that time it was, and still is, open to either Government to give twelve months' notice of its intention to terminate it; and in the event of its termination the arrangements with regard to opium, which were in force under the Treaty of Tientsin, will revive. The Government of Great Britain also has the power of terminating the arrangement at any time should the transit certificate be found not to confer on the opium complete exemption from taxation while in transit from the port of entry to the place of consumption in the interior. The Chefoo Agreement with the Additional Article was ratified on the 6th May 1886.

9. The questions which arise in connection with this proposal may be summed up as follows:—

(1) what effect is likely to be produced by an enhancement of duties upon the trade between the two countries as a whole or upon the trade in any particular commodity;

(2) whether the fall in the gold value of the silver tael should be accepted as a sufficient reason for an increase in the Tariff duties;

(3) whether having regard to the present level of values of the commodities taxed, there has been any variation in the incidence of the duties;

(4) whether, generally, if the Chinese Government require to raise a larger revenue from Customs, there are any sufficient reasons for objecting;

(5) in the event of the proposal for a revision of the Tariff and an increase of the duties being admitted, what enhancement of rates may the trade between India and China be expected to bear without serious prejudice to the commercial interests involved; and

(6) what compensating concessions or modifications of existing arrangements (if any) may reasonably be asked for in the interests of Indian trade if an enhancement of the rates of Tariff duties be agreed to.

London, 4th August 1896.

The *Times* in a special article states that the real object of Li Hung Chang's visit to England is to obtain British sanction to an increase in the Chinese tariff, the basis of which through the fall in silver is now radically altered.

Russia, France, and Germany have already given their assent, but the real decision rests with Great Britain whose trade with China is eighty per cent. of the whole.

The *Times* remarks that England before consenting to doubling the tariff must secure an adequate commercial *quid pro quo*.

The article further states that it has been definitely decided that China is to have a new Army and Navy, but that the extent of the reform depends on the amount derivable from the increased tariff. *Li Hung Chang* has virtually ordered artillery from Germany and rifles from France, but has resolved to have the new Chinese Navy constructed in England upon English lines with English officers.

Appendix E.

Enhancement of the Chappai Duty in the Indore State.

MILLOWNERS' ASSOCIATION,
BOMBAY, 15*th July* 1896.

THE ACTING CHIEF SECRETARY TO GOVERNMENT,
POLITICAL DEPARTMENT,
BOMBAY.

SIR,

I have the honor to acknowledge the receipt of your letter No. 3434 of 28th May 1896, stating that as the Indore State Mills do not export cotton goods to British India, the Government of India do not, at present, intend to provide for the levy of duty on cotton goods imported into British India from Indore territory.

2. From enquiries which the Committee of this Association have instituted, the information obtained by the Government of India would appear to be correct ; but my Committee are desirous of pointing out that the hardship inflicted on mills in British India by the excessive duty imposed by His Highness the Maharaja Holkar is less a question of competition in British India by His Highness' mill than the prohibition which it imposes against the sale of cotton goods made in British India in the Indore State, and the Government of India do not permit of any interference with the import duties levied by His Highness the Maharaja Holkar. At the same time the Committee of the Association can scarcely believe that the Government of India can regard the existing position with approval, and would respectfully suggest that the matter should be taken into consideration with the view to rectifying this inequitable mode of taxation.

3. According to the returns in the possession of this Association there are no less than 2,541 looms in Native States as compared with 32,797 in British India, and if a similar policy is followed by all the Native States the result to British Indian Mills would be decidedly serious. Moreover, mills in Native States are increasing, and the incentive to a still more rapid increase is enormous if the policy adopted by His Highness the Maharaja Holkar can be followed in other quarters with impunity.

I have the honor to be,
Sir,
Your most obedient Servant,
JOHN MARSHALL,
Secretary.

No. 5790 of 1896.

POLITICAL DEPARTMENT,
BOMBAY CASTLE, 26*th September* 1896.

FROM
THE HON'BLE MR. H. BATTY, I.C.S.,
ACTING CHIEF SECRETARY TO GOVERNMENT,
BOMBAY,

TO
THE SECRETARY,
MILLOWNERS' ASSOCIATION,
BOMBAY.

SIR,

Adverting to the correspondence ending with your letter dated the 15th July last, I am directed to inform you that the Government of India have carefully considered the views put forward by the Committee of the Association in their letter dated 15th July last, but are of opinion that the question of the enhancement of the duty on country-made cloth imported into the Indore State is not of sufficient importance to warrant their interference in the matter.

I have the honour to be,
Sir,
Your most obedient Servant,
H. BATTY,
Acting Chief Secretary to Government.

Appendix F.

Fire Insurance on Mills.

BOMBAY, 30*th May* 1896.

JOHN MARSHALL, ESQ.,
SECRETARY, BOMBAY MILLOWNERS' ASSOCIATION.

DEAR SIR,

As I had considerable doubt regarding the new warranty which the Fire Insurance Companies desire to be inserted in our Policies in regard to Sprinklers and Fire Service, I took the opinion of my solicitors and will thank you to circulate it and this letter as quickly as possible for the information of the Committee. The question is of the greatest importance, and my suggestion is that, rather than insert such a warranty, it would be better to pay the full premium under protest until we can obtain from the Offices an amended warranty which must clearly state that, in case of any failure of Sprinklers or Fire Service before or during a fire, the discount allowed for such appliances only shall be refunded and that the Policy shall not in any way become void.

Yours faithfully,
G. COTTON,
Chairman, Bombay Millowners' Association.

BOMBAY, 30*th May* 1896.

To

MESSRS. GREAVES, COTTON & Co.

DEAR SIRS,

We are in receipt of your letter of yesterday, and we have considered the circular to the Agents of Fire Insurance Offices in Bombay.

The clause as to allowances for Fire-extinguishing Appliances proposed to be inserted in future policies is a warranty.

Sir Joseph Arnould defines a warranty as a stipulation inserted in writing on the face of the policy, on the literal truth or fulfilment of which the validity of the entire contract depends.

May, an American writer of great repute on insurance law, says: "By a warranty the insured stipulates for the absolute truth of the statement made and the strict compliance with some promised line of conduct upon penalty of forfeiture of his right to recover in case of loss should the statement prove untrue or the course of conduct promised be unfulfilled. Whether the fact stated, or the act stipulated for, be material to the risk or not is of no consequence, the contract being that the matter is as represented or shall be as promised, and unless it prove so, whether from fraud, mistake, negligence or other cause not proceeding from the insurer or the intervention of the law or the act of God, *the insured can have no claim.*"

In the event of loss, the insured would have to prove that the warranty has been complied with in every particular, that during the currency of the policy there was ample and constant water-supply with sufficient pressure available, &c.

If the warranty should fail in any particular, the insured could not recover on the policy, which would become useless in his hands.

We think you should consider twice before submitting to so rigorous a warranty. The only profit the Company gets is the discount. The risk is that the whole policy is void.

Can you persuade the insurers to stipulate that, in case the warranty shall fail, the insured shall refund the discount allowed and that in such event the policy shall attach as if it had not contained the warranty. We do not know that the offices will agree to this. If they do not, it will be safer to forego the discount rather than risk the whole policy.

The circular is returned herewith.

Faithfully yours,
NANU & HORMASJEE.

MILLOWNERS' ASSOCIATION,
BOMBAY, 4*th June* 1896.

THE SECRETARY,
BOMBAY ASSOCIATION OF FIRE INSURANCE AGENTS.

DEAR SIR,

The Committee of this Association has had under consideration the warranty which has been put forward by the various offices—members of your Association—for endorsement on fire insurance policies in regard to the conditions under which discounts are to be allowed for Sprinklers and other Fire-appliances.

In the opinion of my Committee, this warranty, in its requirements, goes much beyond what in all fairness should be demanded, and they have directed me to ask you whether the offices represented in your Association could not be induced to grant an amended warranty clearly stating that, in case of any failure of Sprinklers or Fire Service before or during a fire arising from any cause whatever, the discount allowed for such appliances only shall be refunded, and that the policy shall not in any way become void.

Should the offices—members of your Association—not be prepared to accede to this request, the Committee of this Association wish me to state that they will feel it incumbent upon them to take, in conjunction with other members interested in this subject, such combined steps as they may be advised will be necessary for their due protection.

I am, Dear Sir,
Yours faithfully,
JOHN MARSHALL,
Secretary.

MILLOWNERS' ASSOCIATION,
BOMBAY, *4th June* 1896.

THE MEMBERS OF THE BOMBAY MILLOWNERS' ASSOCIATION.

GENTLEMEN,

The Committee of the Association have had under their consideration the warranty demanded to be endorsed on Fire Insurance policies by the various Fire Insurance Companies in Bombay with respect to the discount allowed for Automatic Sprinklers and other Fire Appliances.

From legal opinion taken upon this warranty, it would appear that any failure to comply with each and every stipulation inserted in this warranty may render the whole policy void; and as the Committee are of opinion that this is not in reality what insurers consider they are contracting for, they have directed me to bring the matter to your attention with the object of your taking steps to protect yourselves against the risk involved.

By direction of the Committee of the Association, I have addressed the Secretary of the Bombay Association of Fire Insurance Agents on the subject; but they also deem it advisable that every member concerned should address direct the offices with which they are insured, requesting that an amended warranty should be granted clearly stating that, in case of any failure of Sprinklers or Fire Service before or during a fire, *the discount allowed for such appliances only shall be refunded*, and that the policy shall not in any way become void.

In the opinion of the Committee the safest policy to adopt would be to pay the full amount of premium, irrespective of discount, under protest, pending a settlement of this important question, no other course being, in their opinion, absolutely safe.

I am, Gentlemen,
Yours faithfully,
JOHN MARSHALL,
Secretary.

THE BOMBAY ASSOCIATION OF FIRE INSURANCE AGENTS,
BOMBAY, *9th June* 1896.

JOHN MARSHALL, ESQ.,
SECRETARY, MILLOWNERS' ASSOCIATION,
BOMBAY.

DEAR SIR,

In continuation of my letter of the 4th instant acknowledging yours of the same date, I am directed to inform you that my Committee thoroughly agree with your representations in respect of the warranties for Fire-extinguishing Appliances, and that under their instructions I am writing to the London Fire Offices Committee (Foreign) acquainting them with the views of your Association and requesting them, for reasons stated, to withdraw the mandate conveyed to us.

I am, Dear Sir,
Yours faithfully,
CLEMENT POOLE,
Secretary.

THE BOMBAY ASSOCIATION OF FIRE INSURANCE AGENTS,
BOMBAY, 24*th June* 1896.

JOHN MARSHALL, ESQ.,
SECRETARY, MILLOWNERS' ASSOCIATION,
BOMBAY.

DEAR SIR,

Reverting to previous correspondence, I have the pleasure to advise you that the warranties which we were instructed by the Fire Offices Committee (Foreign), London, to insert in all policies on which a discount for Sprinkler Installation or other Fire-extinguishing Appliances is allowed, and to which you took exception, have been rescinded. In place of these, warranties as drawn up by the Local Association last March, providing as the only penalty the forfeiture of the discount, have been substituted.

I am, Dear Sir,
Yours faithfully,
CLEMENT POOLE,
Secretary.

MILLOWNERS' ASSOCIATION,
BOMBAY, 15*th July* 1896.

THE SECRETARY,
BOMBAY ASSOCIATION OF FIRE INSURANCE AGENTS.

DEAR SIR,

I am directed to acknowledge the receipt of your letters of 9th and 24th ultimo, the latter informing me that the warranties which you were instructed by the Fire Offices Committee (Foreign), London, to insert in all policies on which a discount for Sprinkler Installation or other Fire-extinguishing Appliances is allowed have been rescinded, and that the warranties as drawn up by your Association in March last, providing as the only penalty the forfeiture of the discount, have been substituted.

I am directed by the Committee of the Association to ask you to be good enough to express to the members of the Committee of your Association the sense of the satisfactory, prompt, and courteous manner in which this matter has been dealt with.

I am, Dear Sir,
Yours faithfully,
JOHN MARSHALL,
Secretary.

CENTRAL INDIA SPINNING, WEAVING & MANUFACTURING CO., LIMITED,
BOMBAY, 11*th September* 1896.

THE SECRETARY,
BOMBAY MILLOWNERS' ASSOCIATION.

DEAR SIR,

We beg to enclose copy of a letter addressed by the Central India Spinning, Weaving and Manufacturing Company, Limited, to the Bombay Association of Fire Insurance Agents, and the reply made by the latter in reference to the 50 per cent. increase in rates on up-country risks made by the Underwriters. From the former letter you will see how unfairly they are treating the up-country Mills, particularly those that are substantially built, well provided with Sprinklers, Fire-appliances and ample supply of water. It was suggested to them to rate the Mills according to their structures, equipments and their surrounding circumstances, and which, we think, they can easily do, seeing how well acquainted they are with the details of every Mill,

but this they do not seem inclined to do. As you may be aware, all the Insurance offices are working under a combination, and unfortunately the three local offices lately established have also joined them, and hence the owners of up-country risks find themselves helpless in the matter. Only a short time ago, you will remember, the Underwriters wanted to put a clause in the policies on granting discount for Sprinklers and Appliances whereby the whole policy would be vitiated if the terms of the clause were not satisfied, and at your initiation they were made to see the unreasonableness of this demand, and the clause was subsequently amended. The Underwriters being masters of the situation at present they have now resolved to make the exorbitant enhancement in rate on all up-country risks, and we shall not be surprised if after an interval they will further increase the rate or adopt some method with an eye to their own interest only, but detrimental to the interest of the assured.

We quite understand the difficulties of the Underwriters because there may be a few Mills up-country which may not meet the standard laid down by the Offices in their equipment or situation, and it is far from our idea that they should also be rated in the same class with the Bombay Mills. What our contention is that those mills which are on equal footing in their Appliances and situation with the Bombay Mills should on no account be taxed more, simply because they are situated up-country. The Underwriters may refuse to take such risks as are lower in standard to the Bombay Mills, or charge them extra premium, which they will be perfectly justified in doing; but they should on no account do the injustice of taxing Mills of a higher standard and which fully meet the requirements of the Underwriters by the maintenance of costly expenditure.

We look on the present position taken up by the Underwriters with apprehension, and think it high time for all concerned to take steps for the protection of their own interest, and with this idea we lay the matter before you and request you to take up the subject on our behalf and on behalf of owners of up-country Mills, the majority of whom are, we observe, members of your Association.

Yours faithfully,
For The Svadeshi Mills Co.,
TATA & SONS,
Agents.

For The Managing Director,
The Central India S. W. & M. Co., Limited,
KAVASJI K. MEHTA,
Secretary.

THE CENTRAL INDIA SPINNING, WEAVING AND MANUFACTURING COMPANY, LIMITED,
BOMBAY, 19*th August* 1896.

C. POOLE, ESQ.,
SECRETARY, BOMBAY ASSOCIATION OF FIRE INSURANCE AGENTS, BOMBAY.

DEAR SIR,

We regret to observe that the Insurance Companies have increased their rates by 50 per cent. for all up-country risks without giving due consideration to their situation or the means they are provided with for protection against fire. The cause for the exorbitant enhancement is, we are told, that Underwriters had to pay a large sum lately for losses by fire in the Ahmedabad district—a district well-known for its scarcity of water. We, however, cannot believe that this is the true reason, inasmuch as it does not stand to reason that the Companies would do the injustice of putting on an equal footing Mills substantially built, provided with an immense supply of water in the immediate vicinity, fitted with Sprinklers, and well-equipped with Appliances of the latest type for extinguishing fire with those that have not the above advantages. If such is really the case then it appears that the Underwriters are not at present inclined to make any distinction between a safe and an unsafe risk, and there is almost no advantage in providing and maintaining Fire Appliances at a costly expenditure. It is true that they allow a small discount to those mills that have the necessary appliances, but when this

discount is compared with the expenditure for the maintenance of Appliances and the enhanced rate of premium it becomes a mere trifle and not worth consideration.

The Underwriters are fully acquainted with the nooks and corners of every Mill in India and they cannot have any difficulty in rating them according to their situation and equipment. This can easily be done, as the number of mills is so very small as compared with the enormous number of ships and steamers, every one of which is classed and rated accordingly for insurance purposes. In our case we consider this enhancement of the rate as an hardship, inasmuch as our "Empress Mills," Nagpur, is in no way inferior to any of the Bombay Mills; it is substantially built, provided with a *tallao* or reservoir measuring about 74 acres situated next to our Mills, and a portion of which belongs to us, connected with the Umbajari Lake, which supplies the whole Nagpur city with water, fitted with sprinklers and fully provided with Fire Appliances, particulars of which are well-known to the Underwriters.

We lay our representation before the Committee in the hope that they will oblige us by reconsidering the subject and remedy the injustice they have done us, and, which we venture to suggest, they can very easily do by classifyng the risks as is done in case of shipping. We only ask for fair treatment at the hands of the Underwriters, and hope that, taking into consideration our above resources of extinguishing fire and the immunity enjoyed by the Insurers for a very long time from loss by fire in our case, the Committee will do us the favour of granting at least some reasonable concession.

Yours faithfully,
For the Managing Director,
KAVASJI K. MEHTA,
Secretary.

BOMBAY, 29*th August* 1896.

From

THE BOMBAY ASSOCIATION OF FIRE INSURANCE AGENTS,

To

THE SECRETARY,
THE CENTRAL INDIA S. W. AND M. CO., LD., BOMBAY.

DEAR SIR,

Reverting to your favour of the 19th instant, the receipt of which I provisionally acknowledged on the 20th idem, which has meantime been circulated among the members of my Committee, I am now directed to say that the subject of the same has received the careful attention of the Committee, and to inform you that the decision to increase the rates on the Mofussil Mills and Godowns was come to after very mature consideration, and it was owing to the fact that experience showed that during the last ten years the rates of insurance charged had been wholly inadequate to cover the risk involved. I am to add, however, that if future experience should prove more favourable, the matter will be reconsidered with a view to reduction. Meantime I am instructed to state, with reference to the remarks in your favour under reply, that the increase in rates was *not* based on Insurance Companies' experience at Ahmedabad alone, but on that of up-country Mills as a whole. I am also to point out that Mills with Sprinklers and other Fire-extinguishing Appliances pay considerably less than Mills without such advantages, and that this fact and the provisions of the tariff class make a distinction between safe and unsafe risks; and my Committee do not consider that 25 per cent. can be called a small discount. I am further to explain that the organisation in Marine Insurance to which you refer is for classing steamers but not for *rating* them, as your remarks would seem to imply.

I am, Dear Sir,
Yours faithfully,
CLEMENT POOLE,
Secretary.

THE CENTRAL INDIA SPINNING, WEAVING AND MFG. CO., LD.,
BOMBAY, 1st *October* 1896.

C. POOLE, ESQ.,
SECRETARY, BOMBAY ASSOCIATION OF FIRE INSURANCE AGENTS,
BOMBAY.

DEAR SIR,

With reference to your favour of 29th August, we beg to enclose herewith a copy of a circular issued by us to the up-country Millowners and to inform you that the replies received to it clearly show the feeling of resentment and dissatisfaction caused by the hasty action of your Committee. They are all anxious and eager to adopt a feasible scheme by which they can protect their own interest against the present combined and injurious influence of the Fire offices. And we have no doubt that if the scheme be once put into a practical shape, the local Millowners will also be only too glad to support it. For from what we have heard of the views of many of them, they entertain the fear that once the combination of the Underwriters succeed in raising their rates in one direction it would be easier for it to do so in another. But before we proceed further into the matter, we think it right to urge our views once more on the attention of your Committee in the hope that it may consider them deliberately and fairly. For we are most reluctant that this part of the business be added to our already extensive industrial concerns. Permit us to state that the losses incurred by fires must be due to certain causes and it behoves your Committee to investigate and classify them and then fairly proportion the rates according to circumstances which may have brought them about. Is it not possible that in the eagerness of doing large business, some of the Insurance offices have accepted risks, which it would have been safer to decline altogether? Have not some of the offices accepted smaller amounts of risks when larger amounts were offered, believing the risks unsafe? If so the Insurance offices are to blame. But what does your combination do? *It* simply punishes the innocent for the losses incurred by the carelessness of some of its own members. The very fact of the Committee making an enhancement of 50 per cent. in their rates on all up-country Mill risks without distinction shows that it has not even taken the trouble of classifying the risks but laid a wholesale tax indiscriminately on all risks whether safe or unsafe in order to save itself the trouble.

Now our suggestion is that all Mills whether local or up-country should be treated equally at one uniform rate and then discounts be allowed for circumstances or conditions tending to lessen the risks of fire such as :

1. The condition and efficiency of the Fire-brigade in the locality in which the Mills are situated.
2. The town's water pressure and quantity available for extinguishing fires.
3. The condition and efficiency of the Fire-brigade in the Mill.
4. The steam and manual fire engines including donkey pumps belonging to the Mill.
5. The number and condition of Fire-extinguishing Apparatus and Appliances in the Mill.
6. The storage of an independent supply of water under the control and use of the Mill.
7. The Sprinkler Installation.
8. The condition and efficiency of the pumps for working the above.
9. Whether constantly under steam or not and such other conditions and circumstances as the long and varied experience of the members of your Association may suggest.

It is unnecessary for us to urge that it is to the interests of the Mills working under commission agents that the Mills suffer no stoppage by fire, even though the risk may be amply covered, for while the Mill stops, the commission ceases.

In the same way, Mills earning large incomes would do their utmost to avoid stoppages.

And though these two conditions in themselves are sufficient reasons for concessions in your rates, but which perhaps you may not recognise in this respect, we are sure you will agree with us that they are strong enough to justify the presumption that suggestions made to such Millowners by your Committee if they think fit to take any further precautions to reduce fire risks would not remain unheeded.

The present action of your Committee is certainly inconsiderate, unjustifiable and in the wrong direction, and we trust that it will on an early date reconsider the whole subject once more on the above or similar lines and set it right.

Yours faithfully,
for the Managing Director,
KAVASJI K. MEHTA,
Secretary.

MILLOWNERS' ASSOCIATION,
BOMBAY, *7th October* 1896.

THE SECRETARY,
BOMBAY ASSOCIATION OF FIRE INSURANCE AGENTS.

DEAR SIR,

At a meeting held yesterday afternoon, the Committee of the Bombay Millowners' Association discussed the matter brought before them by Messrs. Tata & Sons relative to the enhanced rates of Fire Insurance on up-country mills and it was resolved that—

"The Committee of the Bombay Association of Fire Insurance Agents be requested to receive a deputation of a special sub-committee now appointed to further discuss the matter with a view of a reduction of such enhanced rates."

I am accordingly directed to enquire whether your Committee are prepared to receive the deputation, and if so what day and hour will be convenient to them to have a meeting.

I am, dear Sir,
Yours faithfully,
C. J. MICHAEL,
for *Secretary.*

THE BOMBAY ASSOCIATION OF FIRE INSURANCE AGENTS,
8th October 1896.

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

I beg to own receipt this morning of your favour of yesterday's date with reference to the enhanced rating of mofussil mills, &c., and proposing that my Committee should receive a deputation from your Association to discuss the matter. I am circulating your communication to the members of my Committee whose reply to the same I shall have pleasure in handing you in due course.

I am, dear Sir,
Yours faithfully,
CLEMENT POOLE,
Secretary.

THE BOMBAY ASSOCIATION OF FIRE INSURANCE AGENTS,

13th October 1896.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
BOMBAY.

DEAR SIR,

Reverting to your favor of the 7th instant, I am now directed in reply to the same to say that my Committee will be willing to meet the deputation thereby referred to and that Monday next, the 19th instant, from 3 to 4 P. M., at Messrs. W. & A. Graham & Company's Office, will suit my Committee best for the time of meeting.

I am, Dear Sir,
Yours faithfully,
CLEMENT POOLE,
Secretary.

MILLOWNERS' ASSOCIATION,

BOMBAY, *15th October* 1896.

THE SECRETARY,
BOMBAY ASSOCIATION OF FIRE INSURANCE AGENTS,
BOMBAY.

DEAR SIR,

I am directed to acknowledge, with thanks, the receipt of your letter of the 13th instant.

As the day and hour mentioned by you will not be convenient to some members of the deputation, I am to ask whether your Committee could kindly arrange to have the meeting on Tuesday, the 20th instant, at 3 p. m., in the rooms of the Chamber of Commerce.

Requesting the favor of an early reply.

I remain, Dear Sir,
Yours faithfully,
C. J. MICHAEL,
for *Secretary.*

THE BOMBAY ASSOCIATION OF FIRE INSURANCE AGENTS,

BOMBAY, *16th October* 1896.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
BOMBAY.

DEAR SIR,

I beg to own receipt of your favor of yesterday's date (the circulation of which was delayed owing to the holiday), and I am now directed to say in reply to the same that as the day and time named in my letter of the 13th instant will not be convenient to some of the members of the proposed deputation from your Association, my Committee will make the same Tuesday, the 20th instant, at 3 p. m.; but I am to add that they will be glad to meet the deputation in the room in which they generally hold their meetings in Messrs. W. & A. Graham & Company's Office.

I am, Dear Sir,
Yours faithfully,
CLEMENT POOLE,
Secretary.

MILLOWNERS' ASSOCIATION,
BOMBAY, 22*nd March* 1897.

THE SECRETARY,
BOMBAY ASSOCIATION OF FIRE INSURANCE AGENTS.

DEAR SIR,

With reference to the deputation from this Association which waited upon the members of your Committee on 20th October 1896, relative to the enhanced rates of insurance on up-country mills, it will be in your recollection that your Committee, as a result of the meeting, undertook to go more thoroughly into the matter and favour the Association with their views as to what reductions they could make in the rates then discussed. Up to date, however, no communication has been received from you, and I am accordingly directed to revert to the subject and to request the favor of being informed what steps your Committee have taken in the matter.

I am, Dear Sir,
Yours faithfully,
JOHN MARSHALL,
Secretary.

THE BOMBAY ASSOCIATION OF FIRE INSURANCE AGENTS,
BOMBAY, 25*th March* 1897.

JOHN MARSHALL, ESQ.,
SECRETARY, MILLOWNERS' ASSOCIATION,
BOMBAY.

DEAR SIR,

Reverting to your favour of the 22nd instant, which I placed before my Committee at their meeting held yesterday afternoon, I am now directed, in reply to the same, to say that the matter referred to thereby has had the continued attention of the Committee and has been considered by them at several meetings. They have not as yet, however, been able to arrive at a settlement regarding the same, but hope to do so shortly, when I shall again have the pleas e of addressing you on the subject,

I am, Dear Sir,
Yours faithfully,
CLEMENT POOLE,
Secretary.

BOMBAY, 25*th February* 1897.

JOHN MARSHALL, ESQ.,
SECRETARY, BOMBAY MILLOWNERS' ASSOCIATION.

DEAR SIR,

I beg to call your attention to the enclosed circular issued by the Bombay Association of Fire Insurance Agents.

The words "any opening in the separating wall" appear to me to be too strict. In almost all mills there are trap-doors protected with iron covers for passing cotton from the Mixing Room to the Blow Room, and there must be openings in the walls for shafts. I think the matter should be considered by the Committee.

Yours faithfully,
C. DOUGLAS.

CIRCULAR.

THE BOMBAY ASSOCIATION OF FIRE INSURANCE AGENTS,
BOMBAY, 20*th February* 1897.

To

THE AGENTS OF FIRE INSURANCE OFFICES,
BOMBAY.

Iron Doors.

GENTLEMEN,

The Committee, having been requested by the Calcutta Fire Insurance Agents Association to draw your attention to the necessity of strictly adhering to the Tariff Regulations regarding Fireproof Passages in Cotton Mills in the district controlled by that body, I am directed to give the following extract from the Tariff for Cotton Mills, East Indies, issued by the London Fire Offices Committee (Foreign) :—

" Buildings and/or compartments are considered to communicate directly with each other " when there is any opening in the separating wall, whether such opening be protected by iron " doors or not.

" Communication between two compartments of a building along or across an intervening " fireproof passage through openings having doors necessarily of iron to make such passage " fireproof is not a direct communication."

I am, Gentlemen,
Yours faithfully,
CLEMENT POOLE,
Secretary.

MILLOWNERS' ASSOCIATION,
BOMBAY, *4th March* 1897.

THE SECRETARY,
BOMBAY ASSOCIATION OF FIRE INSURANCE AGENTS.

DEAR SIR,

The attention of the Committee of the Association has been drawn to a circular issued by you, No. 7 of 1897, dated 20th February 1897, with regard to openings in separating walls of mills. I am directed to point out to you that it is absolutely impossible to avoid in the construction of mills having openings such as wall-boxes and trap-doors ; and the Committee consider that Insurance Companies should themselves or by their representatives inspect the mills and decide regarding the acceptance of risks on their merits and not as regards general terms respecting openings.

I am, Dear Sir,
Yours faithfully,
JOHN MARSHALL,
Secretary.

THE BOMBAY ASSOCIATION OF FIRE INSURANCE AGENTS,
BOMBAY, 11*th March* 1897.

JOHN MARSHALL, ESQ.,
SECRETARY, MILLOWNERS' ASSOCIATION,
BOMBAY.

DEAR SIR,

Reverting to your favor of the 4th instant on the subject of my circular of the 20th ultimo, which has meantime had the attention of my Committee, I am now directed in reply to the same to inform your Association that the regulations in the circular referred to only apply to mill-risks in the district controlled by the Calcutta Fire Insurance Agents' Association. I may add that the tariff lays down that "holes of not more than sufficient size to admit shafts, straps, and steam or gas pipes are not considered communications," but the same should be protected by means of iron shutters.

I am, Dear Sir,
Yours faithfully,
CLEMENT POOLE,
Secretary.

MILLOWNERS' ASSOCIATION,
BOMBAY, 15*th April* 1897.

THE SECRETARY,
BOMBAY ASSOCIATION OF FIRE INSURANCE AGENTS,
BOMBAY.

DEAR SIR,

I am directed by the Committee of the Bombay Millowners' Association to acknowledge the receipt of your letter of the 11th ultimo. They note that the circular respecting which they addressed you on the 4th idem is applicable only to mill-risks in the districts controlled by the Calcutta Fire Insurance Agents' Association. With reference, however, to what you say regarding the tariff regulations here, the Committee would have desired something of a more definite character, namely, than "holes of not more than sufficient size to admit shafts, straps and steam or gas pipes." Opinion may differ as to the margin allowable round such articles and this might be easily defined. I am also to point out that it would be impossible to protect most of the communications of this character by means of iron shutters.

I am, Dear Sir,
Yours faithfully,
JOHN MARSHALL,
Secretary.

THE BOMBAY ASSOCIATION OF FIRE INSURANCE AGENTS,
BOMBAY, 22*nd April* 1897.

JOHN MARSHALL, ESQ.,
SECRETARY, MILLOWNERS' ASSOCIATION,
BOMBAY.

DEAR SIR,

Reverting to your favor of the 15th instant, which had the consideration of my Committee at their weekly meeting held yesterday afternoon, I am directed in reply to inform you that the Committee have under preparation regulations relating to shaft holes and kindred matters. With reference to the margin being easily defined the Committee would be glad to have your Associations' suggestions on the subject. The Committee do not agree that it would be impossible to protect most of the holes with shutters and consider such protection very necessary for the safety of the mill.

I am, Dear Sir,
Yours faithfully,
CLEMENT POOLE,
Secretary.

MILLOWNERS' ASSOCIATION,
BOMBAY, *6th May* 1897.

THE SECRETARY,
BOMBAY ASSOCIATION OF FIRE INSURANCE AGENTS.

DEAR SIR,

I am directed to acknowledge the receipt of your letter of the 22nd ultimo, and in reply to say that, before offering any suggestions on the subject, this Association would be glad to receive (if ready) a copy of the regulations drawn up by your Committee relating to shaft holes and kindred matters.

Awaiting your reply,

I remain, Dear Sir,
Yours faithfully,
JOHN MARSHALL,
Secretary.

THE BOMBAY ASSOCIATION OF FIRE INSURANCE AGENTS,
BOMBAY, *13th May* 1897.

JOHN MARSHALL, ESQ.,
SECRETARY, MILLOWNERS' ASSOCIATION,
BOMBAY.

DEAR SIR,

Reverting to your favor of the 6th instant, which came before my Committee for consideration at their meeting held yesterday afternoon, I am instructed to reply to the same that my Committee regret that they cannot comply with the suggestion made in your said letter as it is not the custom of this Association to notify any changes in tariff regulations beforehand. The Committee would have liked to have had the benefit of the views of your Association on the subject before issuing the new rules.

I am, Dear Sir,
Yours faithfully,
CLEMENT POOLE,
Secretary.

MILLOWNERS' ASSOCIATION,
BOMBAY, *2nd June* 1897.

THE SECRETARY,
BOMBAY ASSOCIATION OF FIRE INSURANCE AGENTS,
BOMBAY.

DEAR SIR,

I am directed to acknowledge the receipt of your letter of the 13th ultimo, and, with reference to your remarks as to the proposed regulations relating to shaft holes and kindred matters, the Committee regret that your Association has not been able to see its way to furnishing them with the information they desired. In the absence, therefore, of the above particulars, my Committee are not in a position to make any suggestions which might otherwise have proved useful to your Association in meeting the difficulty previously alluded to.

I am, Dear Sir,
Yours faithfully,
C. J. MICHAEL,
for *Secretary.*

Appendix G.

The Bombay Boiler Inspection Act.

MILLOWNERS' ASSOCIATION,
BOMBAY, *9th May* 1896.

THE SECRETARY TO GOVERNMENT,
GENERAL DEPARTMENT,
BOMBAY.

SIR,

I am directed by the Committee of the Bombay Millowners' Association to suggest that Government should be pleased to extend the time for receiving suggestions in connection with the Draft Rules published in the *Bombay Government Gazette* under section 35 (*a*) of the

Boiler Inspection Act of 1891 until 30th June instead of 31st May, as the Committee find that the alterations proposed require careful study and investigation, and they will not be in a position to thoroughly check the formulæ laid down before the date originally fixed.

I have the honor to be,
Sir,
Your most obedient Servant,
JOHN MARSHALL,
Secretary.

No. 2253 of 1896.

GENERAL DEPARTMENT,
BOMBAY CASTLE, 19*th May* 1896.

To

JOHN MARSHALL, Esq.,
SECRETARY, BOMBAY MILLOWNERS' ASSOCIATION.

SIR,

In reply to your letter of the 9th instant, I am directed to inform you that the suggestion made therein is approved by Government.

I have the honor to be,
Sir,
Your most obedient Servant,
J. M. ANTIA,
for *Secretary to Government.*

MILLOWNERS' ASSOCIATION,
BOMBAY, 15*th July* 1896.

THE SECRETARY TO GOVERNMENT,
GENERAL DEPARTMENT,
BOMBAY.

SIR,

With reference to my letter of 9th May and your No. 2253 of the 19th idem, I am now directed by the Committee of the Bombay Millowners' Association to inform you that, having consulted the makers of boilers and steam associations in England, they have no objection to offer to the Draft Rules proposed to be passed under the Bombay Boiler Inspection Act, 1891, and published in the *Bombay Government Gazette* of 23rd April 1896.

I have the honor to be,
Sir,
Your most obedient Servant,
JOHN MARSHALL,
Secretary.

MILLOWNERS' ASSOCIATION,
BOMBAY, 25*th September* 1896.

THE SECRETARY TO GOVERNMENT,
GENERAL DEPARTMENT,
BOMBAY.

SIR,

The attention of the Bombay Millowners' Association has been called to Notification No. 3877, dated 2nd September 1896, published in the *Bombay Government Gazette* of 3rd idem, containing the following addition which Government propose to make to Rule 12 of the Rules under the Bombay Boiler Inspection Act, *viz.*—

> "Provided that, if in any case a boiler be inspected more than twice before a certificate is issued, the fees leviable in the aggregate for such inspections shall not exceed twice the fees chargeable for the inspections immediately preceding the grant of a certificate."

2. The matter having received the consideration of my Committee, they desire me respectfully to say that they do not see any necessity for the addition in question. If a boiler is inspected in the ordinary way, it should, in their opinion, follow as a matter of course that the certificate should be immediately issued. If there be any delay in issuing the certificate, the Committee consider that it would entirely be the fault of the Inspecting Officer, and they therefore see no reason for the necessity of a second inspection merely because the certificate is delayed in issue.

3. They are further of opinion that one fee per annum should cover the cost of all inspections for one boiler, even if the Inspector thinks a dozen inspections are necessary. They also think that if this point of one fee per annum is not strictly adhered to, it will open up very grave questions, particularly up-country; and they would, therefore, respectfully ask that Government may be pleased to reconsider the subject with the view of withdrawing the notification in question.

I have the honor to be,
Sir,
Your most obedient Servant,
JOHN MARSHALL,
Secretary.

No. 1494 OF 1897.

GENERAL DEPARTMENT,
BOMBAY CASTLE, 17*th March* 1897.

To

THE SECRETARY,
BOMBAY MILLOWNERS' ASSOCIATION.

SIR,

In reply to your letter, dated the 25th September 1896, submitting the views of the Association on the proposed addition to Rule 12 of the Rules published in Government Notification No. 1877, dated the 21st May 1894, I am directed to inform you that, in the circumstances referred to in your letter, His Excellency the Governor in Council considers it undesirable to confirm the rule published in Government Notification No. 3877, dated the 2nd September 1896.

I have the honor to be,
Sir,
Your most obedient Servant,
C. FAWCETT,
for *Secretary to Government.*

MILLOWNERS' ASSOCIATION,
BOMBAY, 6*th May* 1896.

THE COLLECTOR OF LAND REVENUE, CUSTOMS & OPIUM,
BOMBAY.

SIR,

Messrs. Mooljee Jaitha & Co., members of this Association, have submitted to the Committee copies of correspondence which they have had with the Senior Inspector of Steam Boilers regarding the reduction of the boiler pressure of one of their boilers in the Khandeish Spinning and Weaving Mills. Messrs. Mooljee Jaitha & Co. are lodging an appeal against the reduction in pressure, but it would appear from the correspondence that they have been unable to elicit from the Senior Inspector of Boilers the basis of the calculations on which he states that the pressure previously given had been greater than permitted by the Act. I am now requested, on behalf of the Association, to solicit the favour of being supplied with the calculations on which this action has been based, as from the information at their disposal the Committee do not consider the reduction in pressure warranted. Possibly, with the cal-

culations before them, the Committee might be in a position to advise Messrs. Mooljee Jaitha & Co. on the subject and avoid delay and expense ; and as the matter is one of general interest to all steam users, they trust you will not object to furnish them with the required information.

I have the honor to be,
Sir,
Your most obedient Servant,
JOHN MARSHALL,
Secretary.

No. $\frac{B.I.}{1554}$ OF 1896.

BOMBAY, 18*th May* 1896.

THE SECRETARY,
BOMBAY MILLOWNERS' ASSOCIATION.

SIR,

With reference to your letter dated the 6th instant, I have the honor to inform you that it is not usual to supply the applicants details of calculations for the allotment of boiler pressures. Steam users who are dissatisfied with the pressure allotted may test the correctness of the Inspector's work by lodging an appeal. In the present case I am making an exception to oblige the Association, but I must request you to consider this a special case and not to be taken as a precedent. The rules under which pressures are granted are available to every one for reference ; it is therefore open to boiler-owners to test the calculations for pressures without asking for extracts from the records of this office. The papers you require are enclosed.

I have, &c.,
E. ENTHOVEN,
for *Collector of Customs.*

MILLOWNERS' ASSOCIATION,
BOMBAY, 21*st May* 1896.

THE SECRETARIES AND TREASURERS,
KHANDEISH SPINNING AND WEAVING MILLS COMPANY, LIMITED.

DEAR SIRS,

With reference to correspondence ending with my letter of the 6th instant, regarding the reduction of the working pressure of one of your boilers, I am now directed to hand you a copy of the reply received by the Committee from the Collector of Customs, together with a copy of the calculations referred to.

Yours faithfully,
JOHN MARSHALL,
Secretary.

BOMBAY COLLECTOR'S OFFICE,
25*th November* 1896.

MY DEAR MR. MICHAEL,

I enclose herewith a draft of the proposed amendments of the Bombay Steam Boiler Inspection Act, with the reports of the Select Committee on the same. I am directed by Government to ascertain unofficially the opinion of the Committee of the Millowners' Association on the new Act.

The reasons for the changes about to be made are, I think, evident from the context.

There is, first, a saving clause regarding appointments, &c., under former Boiler Acts, which was through oversight omitted in 1891.

Next, certain provisions secure the boiler-owner from a charge of illegally working his boiler between an Inspector's visit and the receipt of a certificate, original or renewed—a delay which may sometimes occur, though I am doing my best to arrange that certificates should promptly issue after inspections.

The other amendments deal with the period for disposal of appeals in Aden, the cancellation of the certificate of an absconding engineer, and the levy of fees for the issue of duplicate certificates, for which at present no fees can legally be charged.

I venture to think that no objections will be found by the Committee to any of these changes in the Act.

Yours faithfully,
R. E. ENTHOVEN,
for *Collect · of Bombay.*

MILLOWNERS' ASSOCIATION,
BOMBAY, *2nd December* 1896.

R. E. ENTHOVEN, ESQ., I.C.S.,
BOMBAY.

MY DEAR MR. ENTHOVEN,

I beg to acknowledge receipt of your letter of the 25th ultimo, which was submitted to the Committee of the Bombay Millowners' Association at a meeting held yesterday, together with the papers you kindly forwarded.

The Committee have examined the Draft Bill to amend the Boiler Inspection Act, 1891, very carefully, and have also read the reports of the Select Committee thereon.

They now direct me to say that, so far as this Association is concerned, they approve of the proposed amendments in the law and appreciate the action of Government in connection with the changes about to be made.

Yours faithfully,
C. J. MICHAEL,
for *Chairman*.

BOMBAY ACT No. II OF 1897.

An Act to amend the Bombay Boiler Inspection Act, 1891.

The following Act of the Governor of Bombay in Council received the assent of His Excellency the Governor on the 23rd March 1897, and the assent of His Excellency the Viceroy and Governor General on the 24th April 1897, and is published for general information :—

Whereas it is expedient to amend the Bombay Boiler Inspection Act, 1891, in manner hereinafter appearing ; it is enacted as follows :

Addition to section 2.

1. In the Bombay Boiler Inspection Act, 1891, hereinafter called the said Act, to section 2 thereof the following shall be added and shall be deemed to have been always contained therein, viz. :

"(3) And all rules and appointments made, notifications published and powers conferred under the Bombay Boiler Inspection Act, 1887, and in force at the date of this Act coming into force, shall, so far as they are not inconsistent with this Act, be deemed to have been respectively made, published and conferred hereunder."

Amendment of section 6.

2. (1) In sub-section (1) of section 6 of the said Act before the word "It" there shall be inserted the following, viz. :

"Subject to the provisos in sub-section (2)."

(2) For sub-section (2) of the same section there shall be substituted the following, viz :

"(2) Provided that—

Proviso as to new boilers.

(*e*) in the case of a boiler in respect of which no certificate has been previously granted, the Inspector shall, if he is unable to issue a certificate at once, grant to the owner, within 48 hours next after his examination of the boiler, a provisional order in writing specifying the pressure at which such boiler may, in his opinion, pending the issue or refusal of a certificate, be worked ; and, subject to the provisions of clause (*d*) of sub-section (1), it shall be lawful for the owner to work the boiler in accordance with such provisional order until a certificate in respect thereof has been granted or refused ;

Proviso as to certificated boilers.

(*f*) subject to the provisions of clause (*d*) of sub-section (1), the owner of a boiler who holds in respect thereof a certificate as required by sub-section (1), and who before the expiry of the period of such certificate gives notice of his intention to continue to use the boiler after the expiry of the said period, may, unless after examining the boiler the Inspector by an order in writing directs that its use be entirely discontinued, continue to use the boiler or to permit the use thereof until a renewed certificate has been granted or refused, but shall not use the boiler or permit the use thereof at any pressure higher—

(i) than that allowed by the expired certificate, or

(ii) than that allowed by any provisional order given in writing by the Inspector after examining the boiler ;

(*g*) a person employed to manage and be in charge of not more than two sets of boilers belonging to the same owner and so situated that no one of them is more than a thousand feet apart from any other of them, may, notwithstanding their distance from each other, be deemed to be employed in direct and immediate management and charge of all such boilers."

Proviso as to two sets of boilers belonging to the same owner.

(3) And the following shall be added as sub-section (3), viz. :

"(3) No provisional order granted under this section shall have any force in respect of any boiler after a certificate or a renewed certificate has been either granted or refused in respect of such boiler, or after the receipt by the owner of such boiler from the Collector or from any person generally or specially empowered in writing by the Collector in this behalf of a requisition in writing for the surrender of such provisional order."

Expiry and surrender of provisional order.

3. In section 11 of the said Act, after the words "applied for" there shall be inserted the following, viz. :

Amendment of section 11.

"or for the pressure desired."

4. (1) In sub-section (1) of section 12 of the said Act, for the words "within four days after the date of the receipt of the same, if the boiler be situated in the City of Bombay, and within ten days after the date of its receipt, if the boiler be situated elsewhere," there shall be substituted the following, viz. :

Amendment of section 12.

"if the boiler be situated

(*a*) in the City of Bombay, then within four days,

(*b*) In Aden, then within one month, and

(*c*) elsewhere, then within ten days, after the date of the receipt of the appeal."

(2) In sub-section (2) of the same section after the words "twelve months" there shall be inserted the following, viz. :

"and for such pressure."

5. In section 16 of the said Act—

(*a*) in place of the words "a certificate has been granted under section 10, 12 or 14" there shall be substituted the following, viz. :

Amendment of section 16.

"a provisional order under sub-section (2) of section 6 or a certificate under section 10, 12 or 14 has been granted."

and (*b*) between the words "such" and "certificate" next occurring in the same section there shall be inserted the following, viz. :

"provisional order or"

6. (1) In sub-section (1) of section 18 of the said Act—

Amendment of section 18.

(*a*) before the word "certificate" in the two places in which it occurs there shall be inserted the following, viz. :

"provisional order or"

(*b*) after the words "to do so by" there shall be inserted the following, viz. :

"the Collector of Bombay, or"

(*c*) and in place of the words "Magistrate or Collector," there shall be substituted the following, viz. :

"Collector or Magistrate in the said city or by such Collector elsewhere."

(2) For sub-section (2) of the same section there shall be substituted the following, viz. :

"(2) A person who becomes owner of a boiler during the period for which a provisional order or certificate therefor is in force shall be entitled to receive the provisional order or certificate from the preceding owner and shall be subject to the provisions of sub-section (1)."

7. To sub-section (3) of section 24 of the said Act there shall be added the following, viz. :

Addition to section 24.

"Upon the issue of such notification it shall be competent to the Governor in Council to cancel the certificate of such engineer :

"Provided that the Governor in Council may, at any time, upon such engineer satisfactorily explaining such failure or withdrawal, revoke any such order of cancellation and regrant to such engineer without examination the certificate so cancelled.

"And a certificate so regranted shall have the same effect as if it had been granted after examination."

8. In clause (*b*) of section 28 of the said Act, before the word "certificate" there shall be inserted the following, viz. :

Amendment of section 28.

"provisional order or"

9. (1) In clause (*a*) of sub-section (1) of section 29 of the said Act, before the word "certificate," there shall be inserted the following, viz. :

Amendment of section 29.

"provisional order or"

(2) In clause (*c*) of sub-section (1) of the same section—

before the word "certificate" there shall be inserted the following, viz. :

"provisional order or"

10. To clause (*d*) of section 35 of the said Act, there shall be added the following, viz. :

Addition to clause (*d*) of section 35.

"and prescribing also the fees to be paid for the duplicate certificates furnished under section 26."

By order of His Excellency the Right Honourable the Governor in Council,

S. L. BATCHELOR,

Secretary to the Council of the Governor of Bombay for making Laws and Regulations.

Bombay Castle, 25*th May* 1897.

GENERAL DEPARTMENT.

Bombay Castle, 5th August 1896.

No. 3440.—The following rules framed under Section 35 (*a*) of the Bombay Boiler Inspection Act, 1891, as additions to the rules framed under the said section, for settling the duties of Inspectors appointed under the said Act, and published in the Notification mentioned in the margin,* are published for general information, that is to say,—

* No. 1877*A*, at *Bombay Government Gazette* for 1894, Part I, pages 459—465.

"*Add to Rule* 10 *of the said Rules.*

The constants for plain furnaces, 10 per cent.

In cases where the Inspector is satisfied from tests made on the steel from which the boiler has been constructed that it is of a certain tensile strength per square inch, that strength may be substituted for the 47,000 lbs. (allowed for iron plates) in the formula given in Rule 7, but in no case is a greater strength than 32 tons (71,680 lbs.) to be allowed. In other cases, provided there is sufficient proof that the boiler is of steel, a minimum of 27 tons may be used.

Solid steel-screwed stays which have not been welded or otherwise worked after heating may be allowed a working stress of 9,000 lbs. per square inch of net section. Steel stays which have been welded or worked in the fire have been found to be unreliable, therefore they should not be passed.

Furnaces corrugated or ribbed and grooved.

When furnaces are machine made by Messrs. The Leeds Forge Company, of the Fox corrugated and Morison suspension types, or by Messrs. John Brown & Co., Sheffield, of the Purves ribbed and grooved type, if they are practically true circles, and the plates not less than $\frac{5}{16}$ inch thick, the working pressure is found by the following formula:—

$$\frac{C \times T}{D} = \text{working pressure.}$$

C = 14,000 for Fox's corrugated and Brown's ribbed and grooved furnaces.

C = 13,500 for Morison's suspension furnace.

T = thickness in inches.

D = outside diameter in inches, measured at the bottom of the corrugations when the furnace is of the corrugated or suspension type, or over the plain parts when it is of the ribbed and grooved description.

In Fox's corrugated furnaces the pitch of the corrugations and the length of the plain parts at the ends should not exceed 6 inches, and in Morison's suspension furnaces the pitch should not exceed 8 inches, and the length at the ends 5 inches. In both descriptions of furnaces the depth from top of corrugations outside to bottom of corrugations inside should not be less than 2 inches, and the plates at the ends should not be unduly thinned in the flanging.

The plates of ribbed and grooved furnaces should be formed by rolling, the ribs should not be less than $1\frac{5}{16}$ inches above the plain parts, and the depth of the grooves not more than $\frac{3}{4}$ inch, the length between the centres of the ribs not over 9 inches, and that of the plain parts at the ends not over 6 inches, and the ends rolled slightly thicker than the plain parts, and not reduced at any part by flanging, &c., below the thickness of the body of the furnace.

If the furnace is riveted in one or more lengths, the case should be submitted for consideration.

Furnaces made up of flanged rings.

When horizontal furnaces of ordinary diameter are constructed of a series of rings welded longitudinally, and the ends of each ring flanged and the rings rivetted together, and so forming the furnace, the working pressure is found by the following formula, provided the length in inches between the centres of the flanges of the rings is not greater than (120 T—12), and the flanging is performed at one heat by a suitable flanging machine, and also the conditions which follow the formula are complied with:

$$\frac{9900 \times T}{3 \times D}\left(5 - \frac{l + 12}{60 \times T}\right) = \text{working pressure.}$$

T = thickness of plate in inches.

l = length between centre of flanges in inches.

D = outside diameter of furnace in inches.

The radii of the flanges on the fire side should be about $1\frac{1}{2}$ inches. The depth of the flanges from the fire side should be three times the diameter of the rivet plus $1\frac{1}{2}$ inches, and the thickness of the flanges should be as near the thickness of the body of the plate as practicable. The distance from the edge of the rivet holes to the edge of the flange *should not* be less than the diameter of the rivet, and the diameter of the rivets at least $\frac{3}{8}$ inch greater than the thickness of the plate. The depth of the ring between the flanges should be *not* less than three times the diameter of the rivets, the fire edge of the ring should be about the termination of curve of flange, and the thickness not less than half the thickness of the furnace plate. Turned rings are such as may be considered a first class method of construction.

The holes in the flanges and rings should be drilled in place if practicable, but if not drilled in place, they should be drilled sufficiently small, and afterwards when in place rimered out until the holes are quite fair, the holes should be slightly tapered and the heads of the rivets of moderate size.

After all welding and after all flanging and heating each ring should be efficiently annealed in one operation.

Compressive stress on tube plates.

A greater compressive stress should not be allowed on tube plates than 10,000 lbs., which is that used in the following formula:

$$\frac{(D-d)\ T \times 20{,}000}{W \times D} = \text{working pressure.}$$

D = least horizontal distance between centres of tubes in inches.

d = inside diameter of ordinary tubes in inches.

T = thickness of tube plate in inches.

W = extreme width of combustion-box in inches from front of tube plate to back of fire-box, or distance between combustion-box tube plates when boiler is double-ended and the box common to the furnaces at both ends.

Plate and rivet section.

When full allowance is wished, the rivet section, if iron, in the longitudinal seams of cylindrical shells should, when those seams are lapped, be at least $\frac{13}{8}$ times the net plate section, and if steel rivets are used their section should be at least $\frac{8}{13}$ of the net section of the plate, if the tensile stress of the rivets is not less than 27 tons and not more than 32 tons per square inch. In calculating the working pressure, the percentage strength of the rivets may be found in the usual way by the Board of Trade rules, but in the case of iron rivets the percentages found should be devided by $\frac{13}{8}$, and in the case of steel rivets by $\frac{8}{13}$, the results being the percentages required. If the percentage strength of the rivets by calculation is less than the calculated percentage strength of the plate, calculate the working pressure by both percentages. When using the percentage strength of the plate, 4·5 plus the additions suitable for the method of construction as by the rules for iron boilers may be used as the nominal factor of safety, but when using the percentage strength of the rivets, 4·5 may be used as the factor of safety. The less of the two pressures so found is the working pressure to be allowed for the cylindrical portion of the shell, or otherwise in accordance with the formulæ in Appendix.

Add as an Appendix to the said rules.

APPENDIX.

(*See last paragraph of Rule* 10.)

CYLINDRICAL BOILER SHELLS.

Joints with Drilled Holes.

Formulæ for ordinary chain rivetted and ordinary zigzag rivetted joints, and for joints of these descriptions, when every alternate rivet in the outer or in the outer and inner rows have been omitted:

Let E = distance from edge of plate to centre of rivet in inches.
V = distance between rows of rivets in inches.
V^1 = distance between inner and middle row of rivets in inches for joints J. and K. (Figs. 19 and 15).
B = boiler pressure in lbs. per square inch.
C = 1 for lap or single butt joints.
C = 1·75 for double butt joints.
d = diameter of rivets in inches.
D = inside diameter of boiler in inches.
F = factor of safety for shell plates, as by clause 87 or clause 103.
n = number of rivets in one pitch.
p^D = diagonal pitch in inches.
P^D = diagonal pitch in inches between inner and middle rows of rivets in inches for joint J.
p = greatest pitch of rivets in inches.
r = percentage of plate left between holes in greatest pitch.
R = percentage of rivet section.
R^1 = percentage of combined plate and rivet section.
S = tensile strength of material in lbs. per square inch of section.
T = thickness of plate in inches.
T^1 = thickness of each butt-strap in inches.
$^0/_0$ = least value of r, R, R^1, as the case may be, divided by 100.

When joints are used in boiler construction other than those shown in the attached sketches or when any of the rivets are pitched less than two diameters apart, the particulars of such joint should be submitted for the consideration of the Senior Inspector.

Ordinary Chain and Zigzag Rivetted Joints.

Iron plates and iron rivets or steel plates and steel rivets:

$$\frac{100\,(p-d)}{p} = r.$$

Iron plates and iron rivets:

$$\frac{100 \times d^2 \times \cdot7854 \times n \times C}{p \times T} = R.$$

Steel plates and steel rivets:

$$\frac{100 \times 23 \times d^2 \times \cdot7854 \times n \times C \times F}{4{\cdot}5 \times 28 \times p \times T} = R.$$

Given C, d, F, n, T, to find p, so that r and R are equal.

Iron plates and iron rivets:

$$\frac{d^2 \times \cdot7854 \times n \times C}{T} + d = p.$$

Steel plates and steel rivets:

$$\frac{23 \times d^2 \times \cdot7854 \times n \times C \times F}{4{\cdot}5 \times 28 \times T} + d = p.$$

GIVEN C, F, n, T, r, TO FIND p AND d.

Iron plates and iron rivets :

$$\frac{r \times T}{(100 - r) \times \cdot7854 \times n \times C} = d.$$

$$\frac{100 \times r \times T}{(100 - r)^2 \times \cdot7854 \times n \times C} = p.$$

Steel plates and steel rivets :

$$\frac{4{\cdot}5 \times 28 \times r \times T}{23 \times (100 - r) \times \cdot7854 \times n \times C \times F} = d.$$

$$\frac{100 \times 4{\cdot}5 \times 28 \times r \times T}{23 \times (100 - r)^2 \times \cdot7854 \times n \times C \times F} = p.$$

Iron plates and iron rivets or steel plates and steel rivets when d is found first, then :

$$\frac{100\,d}{100 - r} = p.$$

BUTT-STRAPS.

Iron plates and iron butt-straps or steel plates and steel butt-straps :

Double butt-straps :

$$\frac{5 \times T}{8} = T^1.$$

Single butt-straps :

$$\frac{9 \times T}{8} = T^1.$$

FOR DISTANCE BETWEEN ROWS OF RIVETS, &c.

Iron and steel :

$$\frac{3 \times d}{2} = E.$$

Chain-rivetted joints, Figs. 2, 4, 6, 9, 11, not less than :

$$2 \times d = V.$$

See note at the end.

Zigzag rivetted joints, Figs. 3, 5, 7, 10, 12 :

$$\frac{\sqrt{(11\,p + 4\,d)\,(p + 4\,d)}}{10} = V.$$

Diagonal pitch, Figs. 3, 5, 7, 10, 12 :

$$\frac{6p + 4d}{10} = pD.$$

TO DETERMINE THE WORKING PRESSURE.

$$\frac{S \times \% \times 2\,T}{F \times D} = B.$$

CHAIN AND ZIGZAG RIVETTED JOINTS IN WHICH EVERY ALTERNATE RIVET HAS BEEN OMITTED IN THE OUTER ROW, OR IN THE OUTER AND THE INNER ROWS SUCH AS ARE SHOWN BY THE FOLLOWING SKETCHES:

Iron plates and iron rivets or steel plates and steel rivets :

$$\frac{100\,(p - d)}{p} = r.$$

Iron plates and iron rivets :

$$\frac{100 \times d^2 \times \cdot7854 \times n \times C}{p \times T} = R.$$

Steel plates and steel rivets :

$$\frac{100 \times 23 \times d^2 \times \cdot7854 \times n \times C \times F}{4{\cdot}5 \times 28 \times p \times T} = R.$$

Iron plates and iron rivets or steel plates and steel rivets :

$$\frac{100\,(p - 2d)}{p} + \frac{R}{n} = R^1.$$

Butt-straps.

Where the number of rivets in the inner row is double the number in the outer row.

Iron plates and iron butt-straps or steel plates and steel butt-straps.

Double butt-straps:

$$\frac{5 \times T\,(p-d)}{8 \times (p-2\,d)} = T^1.$$

Single butt-straps:

$$\frac{9 \times T\,(p-d)}{8 \times (p-2\,d)} = T^1.$$

When the number of rivets in the inner row is the same as in the outer row.

Double butt-straps:

$$\frac{5 \times T}{8} = T^1.$$

Single butt-straps:

$$\frac{9 \times T}{8} = T^1.$$

For distance between Rows of Rivets, &c.

Iron and steel:

$$\frac{3 \times d}{2} = E.$$

Chain rivetted joints, Figs. 13, 14, 15, 16:

$$\frac{\sqrt{(11\,p + 4d)\,(p + 4d)}}{10} = V$$

or

$$2 \times d = V.$$

The *greater* of these two values of V to be used. *See note at the end.*

For joint K. (Fig. 15):

$$2 \times d = V^1.$$ *See note at the end.*

Zigzag rivetted joints, Figs. 17, 18, 19, 20:

$$\sqrt{(\tfrac{11}{10}p + d)\,(\tfrac{11}{10}p + d)} = V.$$

Diagonal pitch, Figs. 17, 18, 19, 20:

$$\tfrac{8}{10}p + d = p.$$ D.

For joint J. (Fig. 19):

$$\frac{\sqrt{(11p + 8d)\,(p + 8d)}}{20} = V^1.$$

Diagonal pitch (Fig. 19):

$$\frac{3p + 4d}{10} = P_D.$$

To determine the Working Pressure.

$$\frac{S \times {}^{0}/_{0} \times 2T}{F \times D} = B.$$

Maximum Pitches for Rivetted Joints.

T=Thickness of plate in inches.

p=Maximum pitch of rivets in inches, provided it does not exceed 10 inches.

C=Constant applicable from the following table:

Number of Rivets in one Pitch.	Constants for Lap Joints.	Constants for Double Butt Strap Joints.
1	1·31	1·75
2	2·62	3·50
3	3·47	4·63
4	4·14	5·52
5	—	6·00

$$(C \times T) + 1\tfrac{5}{8} = p.$$

When the work is first class, such pitches may be adopted so far as safety is concerned, yet in some cases it may be well not to adopt the greatest pitch found by the formula. The maximum pitch should *not*, however, exceed 10 inches with the thickest plates for boiler shells. If in any case the pitch is found to exceed that arrived at by the foregoing formula, for the particular description of joint and thickness of plate, such pitches should *not* be passed, but in all cases reported.

NOTE.—The minimum value of V or $\frac{V}{1}$ for chain rivetted joints is given as $2d$, but $\frac{4d + 1}{2}$ is more desirable.

By order of His Excellency the Right Honourable the Governor in Council,

A. C. LOGAN,
Acting Secretary to Government.

Appendix H.

The Factories Act.

BOMBAY MILLOWNERS' ASSOCIATION,
BOMBAY, *6th August* 1896.

R. E. ENTHOVEN, Esq., C.S.,
CHIEF INSPECTOR OF FACTORIES,
BOMBAY.

SIR,

The Committee of the Bombay Millowners' Association understand that it is the intention of Government to enforce the form of certificate (embodied in General Department Notification No. 5410 of 11th December 1895) in respect of the employment of children in mills under section 5 of the Indian Factories Act, 1881, as amended by Act XI of 1891.

2. I am directed respectfully to say that the system hitherto in force of certifying the age of children has worked exceedingly well, thus preventing the possibility of any mistake in the identification of the children employed, and at the same time causing a minimum of trouble to the certifying Surgeon and the Agents and Owners of mills, to say nothing of the consequent increasing efforts on the part of the former to discharge the duties assigned to him under the Act. On the other hand, the enforcement of the form in question would, the Committee consider, lead to much confusion, mis-representation on the part of juvenile operatives, and very doubtful identification in cases of dispute. It would also open the door to a traffic being done in certificates; and generally so much inconvenience would be caused to Millowners that it might lead to still further restrictions on their part in regard to the employment of children, much to the injury of the latter.

3. Under the circumstances I am directed to express the hope that Government may be pleased not to make any change in the present system of granting certificates under the provisions of the Factories Act.

I have the honour to be,
Sir,
Your most obedient servant,
G. COTTON,
Chairman.

No. F.I.—500 of 1896.

FROM
THE CHIEF INSPECTOR OF FACTORIES,

TO
THE SECRETARY,
MILLOWNERS' ASSOCIATION,
BOMBAY.

FACTORY DEPARTMENT,
21st November 1896.

SIR,

With reference to your letter dated the 6th August last, I have the honour to inform you that the adoption of the new form of certificate for children will not be pressed on Mill Managers for the present.

I have the honour to be,
Sir,
Your most obedient servant,
R. E. ENTHOVEN,
Chief Inspector of Factories.

Appendix I.

Assessment of Income Tax on the Profits of Mill Companies.

THE HINGANGHAT MILL CO., LD.,
28th July 1896.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
BOMBAY.

DEAR SIR,

The Deputy Commissioner of this District has assessed to the Income Tax the amounts paid by our Company on account of Municipal Water Charges, Ground Rent and Excise Duty under the Cotton Duties Act. I have therefore to request the favour of your kindly informing me, at your earliest convenience, whether such and like amounts are assessed to Income Tax in Bombay, or they are allowed as the items of expenditure.

An early reply will much oblige.

Yours faithfully,
T. BYRNE,
Secretary and Manager.

MILLOWNERS' ASSOCIATION,
BOMBAY, *3rd September* 1896.

THE SECRETARY AND MANAGER,
HINGANGHAT MILL CO., LD.

DEAR SIR,

Having submitted to the Committee of this Association your letter of the 28th July, I am now directed to inform you that Income Tax is paid in Bombay on all Municipal and Government Taxes, or in other words on profits before deducting Income Tax, Municipal Taxes and Excise Duty.

The question, however, is having the attention of the Committee, and they propose addressing the Income Tax Officer on the subject.

I am, &c.,
C. J. MICHAEL,
for *Secretary*.

MILLOWNERS' ASSOCIATION,
BOMBAY, *3rd September* 1896.

THE COLLECTOR OF INCOME TAX,
BOMBAY.

SIR,

It has been recently brought to the notice of the Committee of the Association by more than one member that such charges as Municipal rates and taxes, Income Tax, and items of a kindred character which are debited in their annual Balance Sheet to Profit and Loss Account, are disallowed by your office for purposes of assessment to the Income Tax. Latterly, such a charge as the Excise Duty has, it is alleged, been also disallowed.

2. The complaining members contend, and in the opinion of the Committee rightly, that the income of a Company should be assessed on profits only, that is to say, after deducting all legitimate items of expenditure.

3. It is, therefore, not quite intelligible why one class of charges should be allowed while another class should not be. There is at present nothing before the Committee to assume that the charges disallowed by your department are in any way justifiable either from the point of view of public accounts or equity.

4. Under the circumstances I am directed by my Committee to request you to be so good as to favour them (1) with a list of the charges you disallow ; and (2) with your reasons for such a procedure. Or if there be any *authoritative departmental rules* prescribing such a course you will be so good as to further oblige the Committee by furnishing them with a copy of the same.

I have the honour to be,
Sir,
Your most obedient servant,
C. J. MICHAEL,
for *Secretary*.

No. 10.

No. 1764 OF 1896-97.

INCOME TAX OFFICE,
BOMBAY, *24th November* 1896.

To
THE SECRETARY,
MILLOWNERS' ASSOCIATION,
BOMBAY.

SIR,

I have the honour to acknowledge the receipt of your letter dated 3rd September last.

In determining the net income assessable to the Income Tax such charges as are necessarily incurred for the purpose of deriving the income, and in providing against destruction of the capital from which such income is derived, in other words, insurance charges actually incurred, are passed. Payments of taxes, whether Imperial, Provincial or Local, which are not made for the purposes of deriving an income, are disallowed by this Department.

There are no other charges specifically determined by this Department as allowable or disallowable. Each case is decided on its merits. As regards the Excise duty I may add that you are misinformed in the statement that the payment of this duty is disallowed as a charge by this Department.

I have the honour to be,
Sir,
Your most obedient servant,
K. N. SEERVAI,
Income Tax Collector, Bombay.

MILLOWNERS' ASSOCIATION,
BOMBAY, *3rd December* 1896.

To

THE INCOME TAX COLLECTOR.

SIR,

I have the honour to acknowledge the receipt of your letter No. 1764 of the 24th ultimo, which was considered by the Committee of the Association at their meeting held on the 1st instant, when it was resolved to address you further on the points referred to in your communication.

2. The Committee gather from your remarks that you disallow charges which have not been either productive or protective. For instance, insurance charges being protective are allowed, whereas Municipal and other taxes which are not contributary towards deriving an income are disallowed.

3. The Committee desire me to observe that you have not advanced any reasons in support of your contention to disallow certain charges, and that in their absence they are unable to comprehend your action. In all trades and industries certain charges have necessarily to be incurred, which may be called unproductive ; but in order to assess the tax on the *net* income the Committee fail to see why you should exclude charges of the character you have disallowed. There cannot be any trade or industry which could be carried on without having a shed or building in which to work, and if such a building is subject to a variety of local taxes, they must be paid. They are, my Committee contend, a charge on the earnings ; and no trader or owner of any particular industry can call his income *net* unless all charges of this character, apart from those which directly contribute towards earning profits, are deducted from those profits. The differentiation, in the opinion of the Committee, seems to be arbitrary and without any valid foundation.

4. Under the circumstances the Committee will be glad to be informed of the authority on which you disallow charges of the nature of rates and taxes and so forth. If there be any Departmental order or Government circular on the subject, they will feel obliged by your kindly furnishing them with a copy thereof to enable them to make a proper representation to Government; and they would further request that, if you have no power to furnish such a copy, you will be pleased to obtain the sanction of Government and let the Committee have the information at an early date.

I have the honour to be,
Sir,
Your most obedient servant,
G. COTTON,
Chairman.

MILLOWNERS' ASSOCIATION,
BOMBAY, *22nd March* 1897.

To

THE COLLECTOR OF INCOME TAX,
BOMBAY.

SIR,

On the 3rd September 1896, I had the honour of addressing you on the subject of the mode of assessment of Income Tax in respect of cotton spinning and weaving mills, to which communication you replied on 24th November following. I wrote you further in the matter under date of 3rd December last, soliciting further information on the points previously alluded to, but up to the present time no answer has been received from you. I am accordingly directed to invite your attention to the matter and to request the favour of your furnishing the Committee of this Association with the information asked for.

I have the honour to be,
Sir,
Your most obedient servant,
JOHN MARSHALL,
Secretary

No. 2243 of 1896-97.

INCOME TAX OFFICE,
BOMBAY, *23rd March* 1897.

To

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
BOMBAY.

SIR,

In acknowledging the receipt of your letter dated 22nd instant, I have the honour to inform you that the matter has been referred to Government for orders. As soon as the reply from Government is received I shall do myself the honour to address you on the subject.

I have the honour to be,
Sir,
Your most obedient servant,
H. C. COORLAVALA,
Income Tax Collector, Bombay.

No. 84 of 1897-98.

INCOME TAX OFFICE,
BOMBAY, *8th April* 1897.

To

JOHN MARSHALL, ESQ.,
SECRETARY, MILLOWNERS' ASSOCIATION,
BOMBAY.

SIR,

In continuation of my letter No. 2243, dated 23rd ultimo, I have the honour to inform you that in determining the net profits of cotton mills companies, &c., for the purposes of Income Tax assessment, deduction will be allowed by this Department on account of the General Tax paid to the Municipality on account of the buildings owned by the Companies.

If there is any other point on which any explanation be needed I shall be glad to meet you and discuss the matter on any day that may be convenient to you.

I have the honour to be,
Sir,
Your most obedient servant,
H. C. COORLAVALA,
Income Tax Collector, Bombay.

MILLOWNERS' ASSOCIATION,
BOMBAY, *15th May* 1897.

To

THE INCOME TAX COLLECTOR,
BOMBAY.

SIR,

I am directed by the Committee of the Bombay Millowners' Association to acknowledge the receipt of your letter No. 84 of 8th April 1897, and to express their satisfaction that you have been able to arrive at the decision that from this year a deduction will be allowed in the assessment of Income Tax on profits on account of the General Tax paid to the Municipality on buildngs

owned by Mill Companies. I am, however, directed to point out to you that there is in reality no difference between the incidence of the General Municipal tax and the Halalcore cess, both being compulsory payments incurred necessarily in the earning of the profits of factories. My Committee are aware that on a former occasion a decision had been arrived at by Government adverse to a deduction being allowed for Halalcore cess, on the ground that it is a tax recoverable from tenants. This, no doubt, is so as regards dwellings, shops, &c., but in the case of mills the owners and the tenants are one ; and it is impossible to recover any portion of the charge from the operatives, who, moreover, are already assessed for Halalcore tax at their private dwellings. If there were no workmen employed for profit-earning purposes, there necessarily would be no Halalcore tax, as by the new arrangement with the Municipality mills are now taxed for Halalcore service at the rate of Re. 1 per head per annum of hands employed. The Committee of the Association cannot conceive any more legitimate deduction than this Municipal charge, and they trust that you will be able with these explanations to see it in the same light.

2. I am further directed to draw your attention to the fact, that while in Bombay depreciation at the rate of 5 per cent. on mill machinery is an allowed deduction in assessing profits for Income Tax, no depreciation has hitherto been allowed on buildings. That such depreciation does take place is undoubted, and the Committee are unaware why any difference should be made as between machinery and buildings. Moreover, the Government of the North-West Provinces, working under the same Income Tax Act, allows a deduction for depreciation on buildings of two and a half per cent., and it is difficult to conceive that one Government should have the power to make this concession while another Government has not. Naturally any concession of this kind operates to the advantage of factories in the North-West Provinces in competition with Bombay Mills. The total difference may be small, but in principle it is indefensible, and the Committee of the Association trust that if you are unable to make this concession, as also the concession in the matter of Halalcore cess, you will refer the question to Government for decision.

I have the honour to be,
Sir,
Your most obedient servant,
JOHN MARSHALL,
Secretary.

No. 471 OF 1897-98.

INCOME TAX OFFICE,
BOMBAY, *25th May* 1897.

To

JOHN MARSHALL, ESQ.,
SECRETARY, MILLOWNERS' ASSOCIATION,
BOMBAY.

SIR,

With reference to paragraph 2 of your letter dated 15th instant, I have the honour to request the favour of your furnishing me with a copy of the ruling of the Government of the North-West Provinces allowing deduction for depreciation on mill buildings. I shall thank you also to kindly specify the number of cotton mills at work in the North-West Provinces.

I have the honour to be,
Sir,
Your most obedient servant,
H. C. COORLAVALA,
Income Tax Collector, Bombay.

MILLOWNERS' ASSOCIATION,
BOMBAY, 28*th May* 1897.

To

THE INCOME TAX COLLECTOR,
BOMBAY.

SIR,

I am directed to acknowledge the receipt of your letter No. 471 of the 25th instant, and to hand you herewith, as desired, a copy of the ruling of the North-West Provinces Government allowing deduction for depreciation on mill buildings.

There were 5 cotton mills at work in the North-West Provinces on 30th June last.

I have the honour to be,
Sir,
Your most obedient servant,
C. J. MICHAEL,
for *Secretary*.

---

*Copy of Circular letter No.*71 *N. B-*1, *dated Allahabad, the* 27*th October* 1892, *from the Joint Secretary, Board of Revenue, North-West Provinces and Oudh, to all District Officers in the North-West Provinces and Oudh.*

I am directed to state, for your information and guidance, that it has been ruled by Government that in assessing the profits of Companies under Act II of 1886, a deduction of two and a half per cent. per annum on the Capital value of buildings used in the business of a Company, and of 5 per cent. on the Capital value of machinery so used, shall be made on account of depreciation. The amount actually written off by the Company in any year under these heads will not be deducted.

No. 1054 OF 1897-98.

INCOME TAX OFFICE,
BOMBAY, 10*th July* 1897.

To

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
BOMBAY.

SIR,

With reference to your letter dated 15th May last, I have the honour to inform you that the questions therein raised have been submitted to Government for orders. On receipt of instructions from Government, I shall do myself the pleasure of communicating with you on the subject.

I have the honour to be,
Sir,
Your most obedient Servant,
H. C. COORLAVALA,
Income Tax Collector, Bombay.

Appendix J.

Municipal Charges for Halalkhore Service rendered to Mills.

No. 6299 OF 1896-97.

From

P. C. H. SNOW, ESQ., I.C.S.,
MUNICIPAL COMMISSIONER FOR THE CITY OF BOMBAY,

To

JOHN MARSHALL, ESQ.,
SECRETARY, MILLOWNERS' ASSOCIATION.

MUNICIPAL COMMISSIONER'S OFFICE;
BOMBAY, *7th July* 1896.

SIR,

I have the honour to acknowledge the receipt of your letter of the 1st June 1896 on the subject of halalkhore service charges to Mills in the City.

At the meeting with a deputation of your Association in April last, I assented to a proposal made by one of the members to consider, as a basis of settlement of this long-pending question, a rate per head worked out on the charge made in respect of the halalkhore charges which had been paid by the various Mills in 1893, and I ascertain from your letter under reply, that this rate is 14 annas per head per annum. It is satisfactory to me to find that the figure arrived at as one which your Association is now willing to accept for a basis of settlement is so near that which the Municipality have contended for all through the negotiations and goes far to prove that the rate as fixed by that body was not so much in excess of what was fair and reasonable as your Association was inclined to think.

In view, therefore, of the closer proximity of the two rates of charges, I am now prepared to accept a rate calculated per head of the establishment employed in all mills of the City. This point being agreed to, it remains to fix that rate.

The rate arrived at after most careful consideration by the Health Officer was Rs. 1-2-0 per head per annum. This rate was based on the same method of calculation as that adopted by the Hon'ble Mr. N. N. Wadia on behalf of the Millowners. I have had the Municipal figures again revised, and after careful consideration of all the circumstances in the interests of the Municipality and in fairness to the Millowners, I do not see my way to make a more material reduction in the charge than will allow a rate of Re. 1 per head per annum for the service rendered by the Municipality, and this rate I am prepared to accept as final.

In coming to this determination, it must not be overlooked that the Municipality has to maintain an establishment to carry out a service which is obligatory on it to perform under all circumstances, and I should not be justified in accepting a rate for the service which would not cover the expenditure. The proposed rate of Re. 1 will only just meet the actual cost of the services rendered.

I trust that this rate will be accepted as a reasonable compromise, fair to the Municipality and fair to the Millowners ; moreover one which I think is quite justifiable.

I shall now await a reply from your Association that the proposed rate has been accepted, and on its receipt shall direct the cancellation of all the outstanding bills and have fresh ones prepared at the new rates. To enable me to do this, it will be necessary for you to furnish me with returns giving the number of hands employed in each Mill for the years 1893, 1894, 1895 and 1896. From the 1st January 1896 the calculation will of course be on the figures for the current year,

In regard to the proposal for revision of charges every six months, as suggested in para. 8 of your letter of 18th November 1895, I am not prepared to admit the necessity for such a procedure. It would not be requisite, except in the case of a mill which had reduced or increased its establishment materially, and then such a case would receive special consideration. It does not, from a review of the figures given in your statement, appear necessary to revise the rates oftener than once a year, except as stated in any special instance—say the closing of a mill owing to fire or other cause, or the opening of an additional branch of manufacture necessitating the employment of more hands—intimation of which must in every case be furnished to me by the mill concerned. I have no doubt that the Municipality will be furnished with the necessary official returns of hands employed in the various mills in the City in good time for the purposes of annual revision as may be required.

It must of course be understood that the rate now agreed on, which, under Section 172 (1) of the City of Bombay Municipal Act, must be approved by the Standing Committee, refers only to the service rendered to mill latrines and does not cover service to houses owned or rented by mills for the accommodation of their managers or engineers or other employés. That is a separate charge, as service of an entirely different nature has to be rendered. As this matter is outside the question at issue, no object would be attained by discussing it here.

In conclusion I may be permitted to express the belief that a satisfactory arrangement has been arrived at, and that a question so long pending and of such great financial importance to the Municipality and the millowners of this City may now be considered as finally settled.

I have the honour to be,
Sir,
Your most obedient servant,
P. C. H. SNOW,
Municipal Commissioner for the City of Bombay.

MILLOWNERS' ASSOCIATION,
BOMBAY, 15th *July* 1896.

To

P. C. H. SNOW, ESQ., I.C.S.,
MUNICIPAL COMMISSIONER FOR THE CITY OF BOMBAY.

SIR,

Halalkhor Cess on Mills.

I have laid before the Committee of the Association your letter No. 6299 of the 7th instant, and I am directed to thank you for the careful consideration which you have given this subject.

2. I am directed to say that while the Committee do not coincide with you in all the arguments advanced, they have nevertheless decided to accept the rate of one rupee per head per annum as mentioned by you in the fourth paragraph of your letter, as a reasonable compromise between the claims advanced by the Municipality and the views of the Association.

I have the honor to be,
Sir,
Your most obedient servant,
JOHN MARSHALL,
Secretary.

No. 8471 OF 1896-97.

From

P. C. H. SNOW, Esq., I.C.S.,

MUNICIPAL COMMISSIONER FOR THE CITY OF BOMBAY.

To

THE SECRETARY,

MILLOWNERS' ASSOCIATION.

MUNICIPAL COMMISSIONER'S OFFICE,

BOMBAY, *4th August* 1896.

SIR,

With reference to your letter of the 15th ultimo, I have the honour to forward a copy of the Standing Committee's Resolution No. 4186 of the 29th ultimo on the matter, and to request the favour of your furnishing me with returns giving the number of hands employed in each mill for the years 1893, 1894, 1895 and 1896.

I have the honour to be,

Sir,

Your most obedient servant,

P. C. H. SNOW,

Municipal Commissioner for the City of Bombay.

No. 4207 OF 1896-97.

BOMBAY, *29th July* 1896.

To

THE MUNICIPAL COMMISSIONER.

The undersigned has the honour to state that, at the meeting of the Standing Committee held this day, it was resolved : "That, as applied for by the Commissioner in his letter to the Acting Secretary, No. 7735, dated 24th instant, the Standing Committee, under the terms of Section 172 (1) of the Municipal Act III of 1888, approve of the levy of a special halalkhor rate for services rendered to the various mills in Bombay, calculated at the rate of Rupee (1) one per head per annum on the number of persons employed in the respective mills. This charge is not to cover service to houses owned or rented by mills for the accommodation of their managers or engineers or other employés."

J. LEASK,

Acting Municipal Secretary.

MILLOWNERS' ASSOCIATION,

BOMBAY, *3rd September* 1896.

To

THE MUNICIPAL COMMISSIONER

FOR THE CITY OF BOMBAY.

SIR,

I am directed to acknowledge, with thanks, the receipt of your letter No. 8471 of the 4th ultimo, forwarding copy of the Standing Committee's Resolution No. 4186 of the 29th ultimo, ap-

proving of the levy of a special halalkhor rate for services rendered by the Municipality to the various mills in Bombay, calculated at the rate of rupee one per head per annum on the number of persons employed in the respective mills.

I have the honour to be,
Sir,
Your most obedient servant,
C. J. MICHAEL,
for *Secretary.*

MILLOWNERS' ASSOCIATION,
BOMBAY, 16*th July* 1896.

Halalkhor Cess on Mills.

I am directed by the Committee to inform members of the Association that after a lengthy correspondence with the Municipal Commissioner, they have at last come to a settlement of the intricate question of the halalkhor cess to be paid by mills. The charge will be one rupee per head per annum on all the employés of the mills.

JOHN MARSHALL,
Secretary.

Appendix K.

Municipal Charges for Water used for Trade Purposes.

MILLOWNERS' ASSOCIATION,
BOMBAY, *3rd December*, 1896.

To

THE MUNICIPAL COMMISSIONER
FOR THE CITY OF BOMBAY.

SIR,

The Committee of the Bombay Millowners' Association desire me to invite your attention to the question of the existing charges levied for water used for trade purposes.

2. In the previous correspondence which the Association had with your predecessor in the matter, Mr. Acworth (*vide* his letter No. 7267 of 4th July 1892), said that "I consider the trade "rate as too high, having regard to prices paid for and revenue derived from water used otherwise "than for trade purposes, and I am very anxious to reduce it; but I am afraid I cannot at "the present time give you any further satisfaction than to say that the subject has my earnest "attention."

3. I have the honour to address you again on the subject and to say that the Committee of the Association consider that the time has now arrived for a reconsideration of the question. They have reason to believe that water for domestic purposes, when supplied through a meter, is charged for at the rate of 6 annas per 1,000 gallons, and when charged in the shape of assessment that that rate is considerably less than annas 6. The millowners of Bombay being one of the largest tax-payers, the Committee consider that it is due to them that the present rate of 12 annas per 1,000 gallons should be reduced to the same level as the charge made to private householders.

I have the honour to be,
Sir,
Your most obedient servant,
G. COTTON,
Chairman.

No. 877 OF 1897-98.

From

P. C. H. SNOW, ESQ., I.C.S.,
MUNICIPAL COMMISSIONER FOR THE CITY OF BOMBAY,

To

THE CHAIRMAN,
MILLOWNERS' ASSOCIATION.

MUNICIPAL COMMISSIONER'S OFFICE,
BOMBAY, 10*th April* 1897.

SIR,

In reply to your letter, dated 3rd December last, I have the honour to refer you to this Office No. 23427 of 11th January 1895, and to say that, at the present time of financial difficulty, circumstances are even less favourable than in 1895 for a reduction in the price of water for trade purposes.

2. With regard to paras. 3 and 4 of your letter, I may remark that the rate for water for trade purposes is precisely the same as that for water for domestic purposes, when supplied through a meter.

3. In conclusion, I would point out that the water works expenditure exceeded the income during 1895-96 by more than 1¾ lakhs, and I think your Committee will agree with me that it would be unwise on the part of the Municipality to make any reduction in the price of water until an equilibrium is established between the revenue and expenditure on water works.

I have the honour to be,
Sir,
Your most obedient servant,
P. C. H. SNOW,
Municipal Commissioner for the City of Bombay.

MILLOWNERS' ASSOCIATION,
BOMBAY, *6th May* 1897.

To
THE MUNICIPAL COMMISSIONER
FOR THE CITY OF BOMBAY.

SIR,

I am directed to aknowledge the receipt of your letter No. 877 of the 10th instant.

2. The Committee of the Association note what you say regarding their suggestion for a reduction in the price for water for trade purposes.

3. With reference to the first portion of paragraph 2 of your letter, however, I am to point out that you appear to be under a misapprehension when you say that "the rate for water "for trade purposes is precisely the same as that for water for domestic purposes, when supplied "through a meter." On the other hand water for domestic purposes costs 6 annas per 1,000 gallons, while water used for trade purposes is charged for at the rate of 12 annas per 1,000 gallons.

4. If, as you say, there is a deficit in the water revenue, it is not quite clear to my Committee why private house-holders should be charged on assessment one-and-a-half annas per 1,000 gallons, while the larger consumers—cotton mills and other industrial concerns—should have to pay eight times as much. The Committee are of opinion that if water for trade requirements was charged for at a reduced rate, the consumption would be so great as to compensate for any loss in revenue.

I have the honour to be,
Sir,
Your most obedient servant,
JOHN MARSHALL,
Secretary.

Appendix L.

Levy of Fines under the Merchandise Marks Act.

THE LORD REAY MANUFACTURING CO., LD.,
APOLLO STREET, FORT,
BOMBAY, 24*th November* 1896.

To

JOHN MARSHALL, Esq.,
SECRETARY, MILLOWNERS' ASSOCIATION,
BOMBAY.

DEAR SIR,

We beg to invite your attention to the strange action which the Customs authorities at Calcutta are reported to have taken in testing the wrappings of yarn exported from here. Strange rumours are afloat that several mills here have been fined in consequence of the yarn exported by them having been found different from the count for which it was labelled, and that the amount of fines in many cases is very considerable. This is really a very hard case, because the way in which yarn is reeled off, more or less, regulates the count, and it is but meet that our Association should move in the matter, and enter an emphatic protest against this arbitrary conduct of the Calcutta Customs authorities.

We request you to call a meeting of the Committee of your Association for the early consideration of this important question.

Yours truly,
KHOTE & Co.,
Agents.

MILLOWNERS' ASSOCIATION,
BOMBAY, 2*nd December* 1896.

To

THE AGENTS,
LORD REAY MANUFACTURING CO., LD.

DEAR SIRS,

I am directed to acknowledge the receipt of your letter of the 22nd ultimo, which was considered by the Committee of the Association at a meeting held yesterday afternoon.

Before, however, taking any action in the matter to which you call attention, I am directed to request the favour of your furnishing the Committee with more detailed information on the subject, showing the names of the mills, the amount of the fine in each case, and the reasons assigned by the Custom House authorities at Calcutta for levying such fines.

I am, Dear Sirs,
Yours faithfully,
C. J. MICHAEL,
for Secretary.

THE LORD REAY MANUFACTURING CO., LD..
BOMBAY, *5th December* 1896.

To

THE SECRETARY, MILLOWNERS' ASSOCIATION.

DEAR SIR,

We are in receipt of your favour of the 2nd instant, and thank you for your having placed our letter of the 24th ultimo before your Committee.

With reference to the information asked for, we regret we cannot give you any precise data. We have heard of four or five Mills being fined, amongst them, the Madhowjee Mills, the Lakhmidas Khimji Mills, and the Saraswati Mills, and that the amount of fine in each case has been over Rs. 450 (four hundred and fifty). We have further heard that Mr. Bradbury of the Lakhmidas Khimjee Mills is shortly going to Calcutta for the purpose of inquiring into this very matter.

Yours truly,
KHOTE & Co.,
Agents.

Appendix M.

Friction between Importers of Machinery and the Customs under the Tariff Act.

BOMBAY, *20th November* 1896.

To

THE COMMITTEE OF THE BOMBAY MILLOWNERS' ASSOCIATION.

DEAR SIRS,

We, the Committee appointed at the meeting of 6th October 1896, to inquire into the question of the friction between importers and the Custom House authorities under the Tariff Act, have the honour to report that we have carefully gone through the papers forwarded to us, and are of opinion that there is no real hardship in the taxation levied, our reasons being that the perusal of the papers indicates that there is no case made out for any representation on the subject from the Millowners' Association, and in our opinion articles which can *only* be used by the exempted industries are free and other specified articles such as strapping are exempted by special terms.

We have the honour to be,
Dear Sirs,
Your most obedient servants,
NOWROSJEE N. WADIA.
JOHN R. GREAVES.

Appendix N.

Ventilation of Cotton Mills.

MILLOWNERS' ASSOCIATION,
BOMBAY, 29*th March* 1897.

To

THE CHIEF INSPECTOR OF FACTORIES,
BOMBAY.

SIR,

Referring to previous correspondence on the subject of ventilation in mills, I have the honour to request the favour of being furnished with a report regarding the experiments which it was arranged should be carried out in connection therewith. The Agents of the Khattau Makanji Spinning and Weaving Company, Limited, have submitted a bill of charges, and the Committee are desirous of being informed of the result of the experiments made at this mill, together with any suggestions you may desire to offer in the matter.

I have the honour to be,
Sir,
Your most obedient servant,
JOHN MARSHALL,
Secretary.

No. $\frac{\text{F. I.}}{171}$ OF 1897.

From

THE CHIEF INSPECTOR OF FACTORIES,
BOMBAY,

To

THE SECRETARY,
BOMBAY MILLOWNERS' ASSOCIATION,
BOMBAY.

FACTORY DEPARTMENT,
17*th May* 1897.

SIR,

I have the honour to reply to your letter of the 29th March last, that no attempt to gauge the result of the experiments in ventilation has been possible while the spinning rooms have been empty, and that in any case a proper test must embrace various weather-conditions and must therefore be spread over several months.

2. I would point out in this connection that the experiment at the Bombay Cotton Mill, which was also being carried out by the Agents of the Khattau Makanji Spinning and Weaving Company, still remains incomplete.

I have the honour to be,
Sir,
Your most obedient servant,
A. WOOD,
Chief Inspector of Factories.

Appendix O.

Night Work in the Bombay Mills.

No. $\frac{F. I.}{262}$ OF 1896.

From

THE COLLECTOR OF LAND REVENUE, CUSTOMS AND OPIUM,

BOMBAY,

To

THE SECRETARY,

BOMBAY MILLOWNERS' ASSOCIATION,

BOMBAY.

BOMBAY COLLECTOR'S OFFICE,
FACTORY DEPARTMENT,
30th June 1896.

SIR,

I have the honour to invite your attention to this office letter No. $\frac{F. I.}{21}$ of October 22nd, 1892, on the subject of night work in the Bombay Mills, and to the reply sent thereto, by direction of your Committee, in which you stated that there was (in 1892) no intention on the part of any millowners in Bombay to adopt night work.

2. I learn now that the Bombay United Mill Company are working some of their machines by electric light until 7-45 p.m. I am further informed that the Sun and the Jamshed Mills are working by electric light after dusk, and that three or four other mills including the new Textile Mill, are about to erect machinery for lighting their premises by electricity. Until recently I have only been aware of two Bombay Mills which used artificial lighting, *i.e.*, the Mahomedan Mill and the Bombay United Spinning and Weaving Company. In both these factories parts of the premises were so deficient in natural lighting that the use of artificial light was necessary. I am not aware that in either case work was carried on by electric light after the other mills had closed for the day.

3. But it seems now that an attempt is being made to extend working hours beyond the close of the day. It further appears to me that once a commencement is made by a few mills, others are likely to rapidly follow the lead and in self-defence resort to night labour.

4. I should be glad to learn whether the Committee of the Association are aware of the innovation ; and whether, if so, they contemplate taking any action to avert the probable consequence, *i.e.*, a general introduction of night labour in the Bombay Mills.

I have the honour to be,
Sir,
Your most obedient servant,

J. POLLEN,
Collector of Land Revenue, Customs and Opium.

MILLOWNERS' ASSOCIATION,
BOMBAY, 15*th July* 1896.

To

THE COLLECTOR OF LAND REVENUE, CUSTOMS AND OPIUM,
BOMBAY.

SIR,

I have laid before the Committee of the Association your letter No. $\frac{\text{P. I.}}{262}$, of the 30th ultimo, inviting their attention to the subject of night work in the Bombay Mills, and stating that, from information you have received, some of the mills have already started partial night work and that others have it in contemplation to do so.

2. From the inquiries which my Committee have instituted in consequence of your letter, they believe that the mills instanced by you as working overtime by the aid of electric light, are only doing so for special purposes, mainly because their carding machinery is not sufficient to keep the rest of their mills in full work, and that in the case of the Textile Mill the object of introducing the electric light is to enable the mills to be worked throughout the year at days of uniform length, namely, 11½ actual working hours both summer and winter. Even in the long days the mill does not commence working till 6 a.m., and closes not at sunset, but at 6-30 p. m., both summer and winter, with the usual half-hour's recess in the middle of the day. These special instances do not, in the opinion of my Committee, amount to night work, nor do they consider that there is any probability of a general resort to night labour in the Bombay Mills. The deficiency of female labour for reeling acts as a decided restriction in that direction ; in fact, most of the mills at present find it difficult to keep up their reeling to a level with the ordinary day's production. I am further to add that night labour, properly so called, will meet with no sympathy at the hands of this Association.

I have the honour to be,
Sir,
Your most obedient servant,

JOHN MARSHALL,
Secretary.

Appendix P.

Accidents to Mill Hands.

No. $\frac{F.I}{372}$ of 1896

From

THE CHIEF INSPECTOR OF FACTORIES,
BOMBAY,

To

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
BOMBAY.

BOMBAY COLLECTOR'S OFFICE,
FACTORY DEPARTMENT.
22nd July 1896.

SIR,

I regret to have to bring to your notice a recent accident at the Alliance Mill, in which a boy received fatal injuries from the tin rollers of the ring frames. Access to these tin rollers is now barred at the sides of the machines by the guards which were affixed to all ring frames last year. It seems, however, from the fact that another fatality has occurred, that these guards are deficient inasmuch as they leave unprotected the end of the machine not closed in by the pulley frame. I am therefore of opinion that the guards should be extended to cover this end of the machine, and I have the honour to request that you will kindly bring this matter before the Committee of your Association.

I am issuing to all mill agents and managers a circular on this subject, of which I enclose a copy for your information.

I have the honour to be,
Sir,
Your most obedient servant,
R. E. ENTHOVEN,
Chief Inspector of Factories,
Bombay.

CIRCULAR.

FACTORY OFFICE,
BOMBAY CUSTOM HOUSE,
1*st July* 1896.

The Agents and Managers of all mills are hereby informed that, in spite of the guards recently applied to the sides of all ring frames, another fatal accident has recently occurred, the result of injuries received from the tin rollers of these machines. In the case in question the deceased was dragged in at the end of the ring frame opposite to the pulley. The guards being only applied to the sides of the machines, were in this case useless. It is therefore directed under Section 12 (*c*) of the Indian Factories Act that in all cases where access to the tin rollers can be gained by creeping under the machine from the end opposite to the pulley, this end be protected by continuing the same guards now applied to the sides of the machines.

R. E. ENTHOVEN,
Chief Inspector of Factories.

MILLOWNERS' ASSOCIATION,
BOMBAY, 15*th July* 1896.

To

THE CHIEF INSPECTOR OF FACTORIES,
BOMBAY.

SIR,

Having submitted to the Committee of this Association your letter No. $\frac{F.I.}{272}$ of the 2nd instant, accompanied by a copy of the Circular which you have issued to the Agents and Managers of Mills in Bombay, I am directed to say that the Association has given due publicity to the notification.

I have the honour to be,
Sir,
Your most obedient servant,
JOHN MARSHALL.
Secretary.

No. $\frac{F.I.}{353}$ OF 1896.

From

THE CHIEF INSPECTOR OF FACTORIES,
BOMBAY,

To

THE SECRETARY,
BOMBAY MILLOWNERS' ASSOCIATION,
BOMBAY.

FACTORY DEPARTMENT,
BOMBAY, 13*th August* 1896.

SIR,

I have the honour to request that you will kindly bring to the notice of your Committee the fact that accidents of a serious nature are occasionally caused to operatives tending the sizing machines owing to their dhoties or other form of leg covering catching in the screw of revolving beam or roller and being drawn round in such manner as to injure the operatives' legs. Such accidents could be prevented by either of the following simple expedients:—

(1) The screw heads of the beams or rollers should be filed flush with the side of the sizing machine, or

(2) The operatives tending these machines should be made to wear [redacted]ght-fitting trousers while in the mill.

I have the honour, therefore, to request that you will, if you agree with me, communicate these remarks to the owners of weaving mills, with a view to obtaining the adoption of one or other of these simple precautions.

I have the honour to be,
Sir,
Your most obedient servant,
R. E. ENTHOVEN,
Chief Inspector of Factories.

MILLOWNERS' ASSOCIATION,
BOMBAY, *3rd September* 1896.

To

THE CHIEF INSPECTOR OF FACTORIES,
BOMBAY.

SIR,

I have the honour to acknowledge the receipt of your letter No. $\frac{F.I.}{855}$ of the 13th ultimo calling attention to accidents which you say are occasionally caused to operatives tending the sizing machines owing to their dhoties or other form of leg covering catching in the screw of revolving beam or roller and being drawn round in such manner as to injure the operatives' legs, and suggesting certain expedients by which such accidents could be prevented.

2. The Committee are unable to trace any cause for this complaint. Will you kindly oblige them by furnishing details of the accidents that may have occurred, and full particulars as to the suggestions in expedient No. 1. The Committee are unable to fall in with suggestion (2).

I have the honour to be,
Sir,
Your most obedient servant,
JOHN MARSHALL,
Secretary.

No. $\frac{F.I.}{858}$ 1896.

From

THE CHIEF INSPECTOR OF FACTORIES,
BOMBAY,

To

THE SECRETARY,
BOMBAY MILLOWNERS' ASSOCIATION,
BOMBAY.

FACTORY DEPARTMENT,
BOMBAY, *27th October* 1896.

SIR,

In reply to your letter of September 3rd last, I have the honour to enclose, for the information of your Committee, notes of two recent accidents in which operatives were seriously maimed, and a drawing showing how these accidents occurred.

2. The set screws in the drawing can be made level with the coupling, or they may be protected by a guard. One of these measures should be adopted if, as you explain, your Committee cannot see their way to adopting the simple expedient of prescribing a tight-fitting costume for men working on these machines.

I have the honour to be,
Sir,
Your most obedient servant,
R. E. ENTHOVEN,
Chief Inspector of Factories.

NOTES OF TWO ACCIDENTS IN WHICH OPERATIVES WERE SERIOUSLY MAIMED.

ORIENTAL MILL, TARDEO.

An accident occurred to Rama Yessoo on 30th March 1895. His "Lungoti" was caught by the set screws in the collar on side shaft. The consequence was that his private parts were severed from the joints.

JACOB SASSOON MILL.

An accident occurred to a sizer named Mahomed Ally Sadick on the 25th July 1896. This was caused by the man's loose clothes being taken in by the slow revolving beam shaft without his knowing it. Serious injury was inflicted on the lower portion of the man's body before he could be extricated.

R. E. ENTHOVEN,
Chief Inspector of Factories.

27th October 1896.

MILLOWNERS' ASSOCIATION,
BOMBAY, *14th November* 1896.

To

THE CHIEF INSPECTOR OF FACTORIES,
BOMBAY.

SIR,

I am directed to acknowledge the receipt of your letter No. $\frac{F.I}{468}$ of the 27th ultimo, with accompaniments, and to say that the Agents and Owners of Weaving Mills in Bombay have been asked to give effect to your suggestion.

I have the honour to be,
Sir,
Your most obedient servant,
C. J. MICHAEL,
for *Secretary.*

To

THE AGENTS AND OWNERS OF WEAVING MILLS.

GENTLEMEN,

I am directed to circulate the accompanying correspondence, together with the drawing referred to, and to ask you to be good enough to adopt the measures proposed by the Factory Inspector in your mills.

I remain, Gentlemen,
Your faithfully,
C. J. MICHAEL,
for *Secretary.*

Appendix Q.

Cotton.

No. $\frac{A}{2230}$ of 1896.

From

The SURVEY COMMISSIONER and DIRECTOR,
LAND RECORDS and AGRICULTURE,
Bombay,

To

The SECRETARY,
Millowners' Association,
Bombay.

Poona, 25*th July* 1896.

Sir,

I have the honour to forward herewith a copy of letter No. $\frac{2149}{68}$ dated 14th instant, from the Reporter on Economic Products to the Government of India and its accompaniment, together with a small sample of "Zafiri" cotton received from him. I shall feel obliged if you will kindly arrange to have it examined by experts and favour me with their opinion on the points mentioned at your early convenience.

I have the honour to be,
Sir,
Your most obedient Servant,
C. W. GODFREY, Colonel,
Acting Survey Commissioner and Director, L. R. and Agriculture.

No. $\frac{2149}{68}$.

Indian Museum,
1, Sudder Street,
Calcutta, 14*th July* 1896.

From

GEORGE WATT, Esq., M.B.C.M., &c.,
Reporter on Economic Products
to the Government of India,

To

The DIRECTOR,
Department of Land Records and Agriculture,
Bombay, Poona.

Sir,

I have the honour to forward herewith a small sample of "Zafiri" cotton received from the Egyptian State Domains Administration, with extract enclosed of letter from Egypt, and to request that you will be good enough to furnish me with the report asked for therein at an early date.

I have, &c.,
GEORGE WATT,
Reporter.

Extract from letter from the Egyptian State Domains Administration to Her Majesty's Agent and Consul General, Cairo.

The Administration of the State Domains has this year cultivated a special kind of cotton, "Zafiri." It has a fine long staple and somewhat resembles the Sea Island cotton, as will be seen by the three samples from the first picking which I have the honour to forward you.

It is possible that this high-class cotton may be suitable to the spinners of India for mixing with their local cotton, as upwards of 2½ millions of lbs. of Egyptian cotton was sent from here to India last year, probably for this purpose.

We shall be much obliged if you will kindly assist in obtaining an opinion from competent authorities in that country on this class of cotton.

Before the end of the year the Administration will have upwards of 1½ millions of lbs. of this cotton for disposal, and we would be glad to receive offers direct from spinners. Delivery could be made either at Suez or at Bombay. Offers should be in pence per pound.

(*True Extract.*)

H. B. PERIE, SUPERINTENDENT,
Office of Reporter on Economic Products to the Government of India.

MILLOWNERS' ASSOCIATION,
BOMBAY, 19*th August* 1896.

THE SURVEY COMMISSIONER AND DIRECTOR,
LAND RECORDS AND AGRICULTURE,
BOMBAY.

SIR,

I have the honour to acknowledge the receipt of your letter of the 23rd ultimo, forwarding copy of a communication (with accompaniment) from the Reporter on Economic Products to the Government of India, together with a small sample of "Zafiri" cotton, and asking for the opinion of the Association thereon.

In reply, I am directed to say that, in the opinion of the Committee, the cotton is of a very superior quality, but will not bear mixing with cotton grown in India, nor could it be used for the ordinary counts of yarn spun in this country; for fine spinning, however, it would be very suitable.

With regard to prices, the Committee consider that, for the coming season, the three samples would—judging from present quotations—be worth 5⅜*d.*, 5½*d.* and 5¼*d.*, respectively, packed and delivered free on board at Suez or Ismalia. The samples, however, are too small for the purpose of obtaining offers direct from spinners; but if the Egyptian State Domains Administration are prepared to make a consignment of, say, 15 to 20 bales of each kind, I am instructed to say that Messrs. Nowrojee N. Wadia & Sons, Agents of the Textile Manufacturing Company, Limited, Bombay, are prepared to take it at the prices mentioned and give the cotton a fair trial.

I have the honour to be,
Sir,
Your most obedient Servant,
C. J. MICHAEL,
for *Secretary.*

No. $\frac{3566}{68}$.

INDIAN MUSEUM,
1, SUDDER STREET,
CALCUTTA, *the 1st December* 1896.

From

D. HOOPER, ESQ.,
OFFG. REPORTER ON ECONOMIC PRODUCTS
TO THE GOVERNMENT OF INDIA,

To

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
BOMBAY.

SIR,

With reference to your letter, dated the 19th August last, to the address of the Survey Commissioner and Director, Land Records and Agriculture, Bombay, I have the honour to append copy of letter No. 82, dated the 25th October 1896, from the President, Egyptian State Domains Administration, Cairo, to the Officiating Secretary to the Government of India, Revenue and Agricultural Department, on the subject of the "Zafiri" cotton.

I have the honour to be,
Sir,
Your most obedient Servant,
D. HOOPER,
Offg. Reporter.

Copy of letter No. 82, *dated* 25*th October* 1896, *from the President, Egyptian State Domains Administration, Cairo, to the Officiating Secretary to the Government of India, Department of Revenue and Agriculture.*

With reference to the correspondence communicated to this Administration by Lord Cromer, relative to the value of "Zafiri" cotton, samples of which were forwarded to India in 1894, I have the honour to thank you for the trouble taken to ascertain the required information, and at the same time to inform you that the Board of this Administration, finding there was no local demand for this class of cotton, decided to cease cultivating it from the spring of 1895.

Among the correspondence I find two letters—one from the Managing Director of the Muir Mills Company, Cawnpore, to the Director, Land Records and Agriculture, North-Western Provinces and Oudh, dated 28th July last, in which he says that he would be glad, as an experiment, to buy 300 bales; and the other from the Millowners' Association to the Survey Commissioner and Director, Land Records and Agriculture, Bombay, dated 19th August last, in which it is stated that Messrs. Nowroji N. Wadia & Sons would be prepared to take a consignment of from 15 to 20 bales.

I shall esteem it a favour if you will have these gentlemen informed that this Administration has ceased to cultivate the "Zafiri" cotton, and consequently is unable to comply with their request.

(*True Copy.*)
H. B. PERIE, SUPERINTENDENT,
Office of Reporter on Economic Products to the Government of India.

MYSORE, 28*th August* 1896.

THE PRESIDENT,
COTTON MILLS ASSOCIATION,
BOMBAY.

SIR,

I beg to forward to your address this day a sample of cotton, and will feel obliged by your letting me know its value and if there is a market for it in Bombay.

I am told it is South Sea Island and is grown by me in Mysore.

Hoping to hear from you at an early date,

I am, Sir,
Yours faithfully,
J. WALLACE.

MILLOWNERS' ASSOCIATION,
BOMBAY, 7*th October* 1896.

J. WALLACE, ESQ.,
MYSORE.

DEAR SIR,

Having submitted to the Committee of the Association your letter of the 28th August last, together with the sample forwarded by you, I am directed to say that they consider cotton of this description would be worth, as prices at present rule in Bombay, from Rs. 215 to Rs. 240 per candy, but the value would depend upon the way in which the cotton was presented for sale.

I am, dear Sir,
Yours faithfully,
C. J. MICHAEL,
for *Secretary*.

Appendix R.

Travelling Expenses of Surgeons visiting Mills for the Inspection of Children.

THE SVADESHI MILLS CO., LD.,
VICTORIA BUILDINGS,
BOMBAY, 13*th November* 1896.

JOHN MARSHALL, ESQ.,
SECRETARY, MILLOWNERS' ASSOCIATION,
BOMBAY.

DEAR SIR,

We beg to enclose herewith copy of letter No. 6914 of 9th November 1896, received by us from the Collector of Thana, and have to ask you to be good enough to lay it before the Committee of the Association and to inform us if the Committee consider that we have any legal obligation to pay the travelling expenses of the Civil Surgeon, Thana, when coming round to Coorla for the inspection of children.

Yours faithfully,
TATA & SONS,
Agents.

No. 6914 of 1896.

From

The DISTRICT MAGISTRATE and CHIEF INSPECTOR of FACTORIES,

To

The MANAGER, Svadeshi Mills,

Coorla.

Thana, *9th November* 1896.

Sir,

I have the honour to intimate to you the appointment of the Civil Surgeon, Thana, as Certifying Surgeon for your mill, as per Government Resolution No. 4835 of the 29th October 1896, General Department.

2. Government have directed in their Resolutions noted in the margin that Certifying Surgeons should visit factories only on the requisition of the owners or managers or under instructions, and the owners or managers should pay their travelling expenses. You will, therefore, be good enough to settle the days of visits in direct communication with Surgeon-Major K. R. Kirtikar and arrange to pay his travelling charges.

G. R. No. 3448 of the 27th September 1895.
G. R. No. 2288 of the 19th June 1894.

I have the honour to be,
Sir,
Your most obedient Servant,
R. E. CANDY,
District Magistrate and Chief Inspector of Factories.

Millowners' Association,
Bombay, *2nd December* 1896.

Messrs. TATA & SONS.

Dear Sirs,

Having submitted to the Committee of the Millowners' Association your letter of the 13th ultimo with its accompaniment, I am directed to inform you that they are not aware of any legal obligation for any mill to pay the travelling expenses of the Civil Surgeon when visiting the mill premises for the examination of children, but they beg to point out that the practice in Bombay and in the mofussil is for the millowners to pay such travelling charges.

I am, dear Sirs,
Yours faithfully,
C. J. MICHAEL,
for *Secretary.*

Proceedings of General Meetings.

The annual general meeting of the members of the Bombay Millowners' Association was held at the rooms of the Association on 7th July 1896. Mr. George Cotton presided. There were also present :—Mr. D. E. Wacha (The Morarjee Gokuldas S. and W. Co., Ld., the Mahaluxmee S. and W. Co., Ld., and the Sholapore S. and W. Co., Ld.) ; Mr. Sassoon J. David (The Standard and David Mills Co., Ld.) ; Mr. K. R. Cama (The Colaba Land and Mill Co., Ld.) ; Mr. Jeejeebhoy Framjee Petit (The Oriental S. and W. Co., Ld.) ; Mr. Bomonjee Dinshaw Petit (The Manockjee Petit Mfg. Co., Ld., the Framjee Petit Mills, the Mazagon and the Victoria Mfg. Co., Ld.) ; Mr. Damoderdas Tapidas (The Alliance Cotton Mfg. Co., Ld.) ; Messrs. Vithaldas D. Thackersey and Manmohandas Ramjee (The Hindustan, the Indian, the Western and the Wadia Mills, Ld.) ; Mr. Ranchordas Narotamdas (The Presidency Mills Co., Ld.) ; Messrs. Dharamsey Soonderdass and Goculdass Naranjee Soonderdass (The Madras United and the Khandeish Mills) ; Messrs. Vijbhoocandas Atmaram and Pranjeewandas Narandas (The Saraswatee Mills) ; Mr. F. C. Macrae (The Gokak Water Power and Mfg. Co., Ld.) ; Messrs. Gordhandas Khatow and Moolraj Khatow (Britannia, Bombay United and the Khatow Makanjee Mills) ; Mr. Dwarkadas Dharamsey (Bombay National Mfg. Co., Ld.) ; Mr. D. C. Shroff (City of Bombay Mfg. Co., Ld.) ; Mr. Rangildas Bhoocandas (Hope Mills, Ld.) ; Messrs. S. M. Moses and A. E. Moses (Sassoon S. and W. Co., Ld.) ; Messrs. J. F. Fernandes, E. R. Khote, and S. D. Khote (Lord Reay Mfg. Co., Ld.) ; Mr. Cursondas Vulubhdas (Jewraj Baloo S. and W. Co., Ld.) ; Mr. D. J. Tata (Central India and Swadeshi Mills Co., Ld.) ; Mr. Allana Munjee (The Indo-China Mfg. Co., Ld.) ; and Mr. John Marshall, Secretary.

Mr. John Marshall, the Secretary, having read the notice convening the meeting,

The Chairman said :—Gentlemen,—In moving the adoption of the Committee's report and in asking you to pass the accounts for the year ended December 31st, I will very briefly offer a few remarks upon some of the more important questions that have engaged our attention during the year ; but before doing so, I would like to say a word or two regarding the present condition and future prospects of the industry represented by this Association.

So far as spinners are concerned, the year has been satisfactory, though in September and October last it was impossible to buy cotton, spin it and sell the yarn at a profit. You will remember that during those two months 20s yarn was quoted at $6\frac{3}{8}$ to $6\frac{7}{8}$ annas per pound, and fine Bhownuggur at Rs. 230, as against to-day's quotations $6\frac{3}{8}$ for yarn and Rs. 190 for Bhownuggur fine. You will notice that, while yarn is much the same in price, cotton, owing to an unusually large Indian crop and the promise of a big American crop next year, has declined some Rs. 40 per candy, and that the margin we now have is due to the decline in cotton and not to any advance in the value of yarn, proving, as I think it does, that our customers in India and China can only afford to buy when we can sell cheaply and that there is a limit to the prices they can pay. Though spinners have done well, weaving, I regret to say, has been very depressed for some time, and during the past few months many looms have been stopped. Now I do not suppose that the revision of the Cotton Duties Act is responsible for this unsatisfactory trade ; but it was most unfortunate that our manufacturers should, during a period of depression, have to contend with the dislocation which new tariffs always bring about. It was particularly hard upon those who were heavily under contract, as though the law provides that the buyer shall pay all or any new duties it was found undesirable owing to the state of trade to enforce claims, and many of our weaving mills had to sacrifice large sums. The reason why spinners have done so well during the past year is entirely owing to the increased demand for our spinnings from China. The following figures, which, with the exception of our shipments to the further East, are, as they must be, estimated, indicate the course of our trade during the past six years :—

	1891.	1892.	1893.	1894.	1895.	1896.
Number of Spindles	3,351,694	3,492,232	3,575,917	3,649,786	3,809,929	3,900,000
Days of work	286	300	276	300	300	150
Bales produced	898,673	956,877	925,268	1,026,488	1,071,542	548,437
Shipments to China and Japan	375,977	407,216	311,770	349,446	376,634	230,000
Number of Steam Looms...	24,531	25,444	28,164	31,154	35,338	35,500
Consumption by Steam Looms	175,396	190,830	194,330	233,655	265,035	123,125
Leaving for Hand Looms...	347,300	358,831	419,168	443,387	429,873	195,312
Short time exclusive of Sundays and Holidays	14 days	...	24 days	...	...	*

* Approximate figures for half-year only.

Since preparing the above figures, Mr. Marshall has favoured me with those of the actual production of all India for 1895, namely, 1,075,006 bales, against 1,071,542, as estimated by me, on the basis of an average production of 16s. Mr. Marshall's figures indicate that the average spinnings of Indian mills are under this count, and further show that only 10 per cent. of our production is about 20s, thus clearly proving the accuracy of his statement to this effect. You will observe that, notwithstanding all the cry in Lancashire about protection and substitution, that during the past year our spindles have only increased some 2½ per cent., our looms have remained much the same, and that, as a matter of fact, our machine and hand-looms have taken less of our production than they did before the Import Duties were imposed. Not only has our small increased production gone eastward, but some of our spinnings have been diverted from local consumption to markets that paid better and are as open to Lancashire as they are to Bombay. I cannot help repeating what we say year after year without impressing our English friends, that there is not, and cannot be, any competition between Bombay and Lancashire. Our lines run in different directions and cannot meet. As I have already remarked, cloth has not participated with yarn in the year's good trade. Our shipments of cloth to China show a small increase, but do not come to within 50 per cent. of what they were in 1888, and are altogether too insignificant to influence trade one way or the other. The causes of this unsatisfactory state of the weaving trade are: first, the failure of the winter crops in the North-West India, and, secondly, this year's long marriage season ; the former depriving us of many customers who unfortunately received much less for their crops, had to pay more for their food, and had little or nothing to spare for clothing ; the latter also diverting many customers to English prints and goods which are always more in demand during the marriage season. It is satisfactory to know that trade is mending, and I trust our weaving-sheds will soon be working with a fair margin of profit, notwithstanding the 3½ per cent. excise duty. A good deal has been said of late about our importing American and Egyptian cotton and spinning finer counts. I know my friends, the Hon. Mr. N. N. Wadia and Mr. Tata, have given this question much consideration and have carried out experiments which must be of the greatest value; and if I to-day express the opinion that I do not think we can ever successfully compete with Lancashire in spinning imported cotton, it is more with the object of inviting information and discussion on this very important matter than to discourage experiments in a direction which, if successful, would be of the greatest benefit to the trade. Some are of opinion that the long-stapled varieties of Egyptian and American cotton might be grown in India. This, I am satisfied, can never be. With careful selection of seed, we might improve our own growths, but soil and climate govern the produce of the land, and I am convinced that you can no more grow cotton in India equal to American than you can produce Broach and Dhollera on the soils of Khandeish and Bengal. It has often occurred to me that the importance of our industry to India is not fully appreciated, and that any measure that may be enacted to in any way interfere with its growth, not only affects the millowners, but also that very large and important section of agriculturist, the cotton grower. Our total production of cotton during the past year was some 2,550,000 bales. Of this, the Indian mills will consume 1,300,000 bales, Japan takes 300,000 bales, and Europe, owing to a small American crop, has imported 950,000 bales against 680,000 bales last year with a big American crop. Now supposing there were no mills in India, at what price would Europe consume, not only what she has taken this year, but the additional 1,300,000 bales that we would set free. I question whether she could take it all at any price : but if we go back a few years, when India's consumption was small, we find the difference between Surats and Americans was 1⅛ per pound as against ⅝ths of a penny during recent years, so that it is, I think, reasonable to assume that Indian mills by their competition with Europe for Indian cotton give the cultivator ½*d.* per pound more than he would otherwise receive; ½*d.* per pound on 2,550,000 bales of cotton is 3½ crores of rupees, which represents the benefit the Indian cultivator derives from the cotton mill industries of India. Gentlemen, as is usual in prosperous years, we hear of many new mills being promoted in Bombay, and though I believe we can hold our own with China and Japan, I think it would be well to go easy. Remember that our only important outlet is China, and as there are some 500,000 spindles being erected in Shanghai and Japan which will work day and night and give a production of some 20,000 bales per month, it must take time and some bad

trade before consumption overtakes this very considerable increase in production. That consumption will increase in a greater ratio in the future than in the past I have no doubt ; but do not let us overdo it as they unfortunately have in many parts of Lancashire, where the average dividends of mills are under 2 per cent. Another thing we should remember is that in the old days when we alone supplied China, we had it within our power to curtail production by going on short time. Short time with its consequent increase in the cost of production is no longer possible with us, now that we have to compete with mills in China and Japan who would take full advantage of any increase in the cost of our production to undersell us to their own advantage. (Applause.)

Cotton Duties.

It is not my intention to repeat the facts and arguments so clearly put forward by our Secretary, Mr. Marshall, in his reply to the statement made by Lancashire. In that reply we pointed out the inaccuracies in the Lancashire statement, proved what we have all along contended for, that there is not and cannot be competition between Lancashire and Bombay, nor under any circumstances can there be substitution. Personally I do not think that the revised Cotton Duties Act will help Lancashire one little bit, or in the slightest degree interfere with the profits of our own weaving-sheds ; the duty, whatever it may be, must, as this Association has always argued, be paid by the consumer ; but it has most undoubtedly converted a theoretic protection of ¾ per cent. or 1½ per cent. (according to whether our statement or Lancashire's is accepted) between Bombay and Lancashire into a practical and real protection of 3½ per cent. in favour of Native States and hand-looms as against the Lancashire and Bombay manufacturer. And there can be no question that the sacrifice of fifty lakhs of revenue on the finer imported goods and the enhancement of some eighteen lakhs on the coarser goods made in India has caused much dissatisfaction in many directions. Amongst the leaders of native opinion there is a growing feeling that the interests of India are not sufficiently safeguarded by either of the two great parties, who, in turn, are called upon to govern the Empire. This Association has no sympathy with the many attempts that are being made to boycot English goods. We know that Lancashire, like Bombay, supplies special wants and that in no way can the goods of the local manufacturers replace or be substituted for the goods imported from England, but it is right to mention that your Committee have received many communications asking advice and assistance from societies formed for the purpose of binding members not to use English made goods, to which communications our invariable reply has been that it was outside the province of the Association to render assistance to such societies. I think our home friends labour under a grave mistake in thinking that the Bombay millowners are the only class in India who complain of these Excise duties. As a matter of fact, many of us in Bombay are not affected, one way or the other, by them, and have no more than an ordinary citizen's interest in the question. Take as an instance the mills managed by my firm. During the year ended on the 30th ultimo, we spun in all 90,000 bales ; of this quantity, 82,000 bales are for China, and only 8,000 bales for Indian consumption, the bulk of these latter being 6s and 8s. It is evident from these figures that excise cotton duties do not affect me, and I can therefore claim to speak upon the question with as disinterested motives as many of my friends in Lancashire. Now, quite apart from the question of protection or no protection, I think the Association has a just cause of complaint against Government for the way we have been treated over this revision of the Cotton Duties Act. When Government first determined to add cotton goods to the import tariff and to put a countervailing excise duty on our goods, this Association, while pointing out that an import duty for purposes of revenue was legitimate and in accordance with past legislation, whereas a countervailing excise duty on an important industry was an economic blunder, loyally accepted the position, trusting there would be no further change and consequent dislocation of trade. But our friends in Lancashire were not satisfied and by deputation made representations to Mr. Fowler, the then Secretary of State for India, who, though no expert, was able to point out many inaccuracies in the statements made by it, and requested the deputation to prepare a written statement which, when ready, would be forwarded to India, so that Bombay might have an opportunity of replying, and that when both documents were before him, he would be able to judge the position and do what was just to both sides. Lancashire took several months to

prepare its statement, and it was some time, after its preparation, before it came to our hands. In the meantime, there was a change of Government, and our Lancashire friends again pressed the Secretary of State to receive a deputation. On December 12th, Lord George Hamilton received a large and influential deputation, and in the course of a rather lengthy reply said: "Well, I am fully in possession of the views of Lancashire; Lancashire wishes certain alterations to be made to the existing tariff. I am bound under these conditions to let Bombay have its full say on any such proposition." The Secretary of State knew the views of Lancashire, but in fair play he felt bound to hear what Bombay had to say before coming to any decision. Although the Secretary of State had the Lancashire statement in July, and we did not receive it until November 11th, our reply, of which every figure will bear the closest scrutiny, was forwarded to the Commissioner of Customs on January 7th (our Secretary, Mr. Marshall, having given up his Christmas holidays to prepare it), and was forwarded by the Bombay Government on January 23rd with, I am very glad to say, their recommendations, that our suggestion should be adopted. Yet we see from the Blue Book that on the 16th January, or ten days before our representations could have reached Calcutta, the Viceroy had telegraphed to the Secretary of State the decision that had been come to. This is the way the Secretary of State's promise "that he was bound to hear what Bombay had to say" was kept. This is our grievance that while Lancashire had every opportunity by statement and deputation to represent their case, a decision was arrived at some days before even the Government of India received the reply which at their request we prepared. Hitherto the Imperial and Local Governments have in all matters connected with our industry treated us with the greatest consideration. We have always been consulted regarding any proposed Legislation that in any way affected our industry, and our representations have invariably received the fullest consideration; but in the case of the revision of the Cotton Duties Act, our opponents were given months in which to prepare a statement of their grievances; had several opportunities of representing by deputation their views to the Secretary of State, and obtained a decision on lines approved of by themselves some ten days before our reply could have reached the Government of India. I venture to think that had Sir Henry Fowler remained in office, judgment would not have been given until the reply we were requested by the Government of India to make had received the consideration it deserved. Judgment was given upon the plaintiff's statement and examination without even admitting the defendant's affidavit, which he was called upon by the Court to submit. This is our grievance, and I consider we have just cause to complain. (Applause.)

Halalcore Tax.

I trust this dispute between the Municipality and the millowners will very soon be terminated on a basis satisfactory to the Municipality, and fair to the mills. All through the discussion we have found the Municipal Commissioner willing to consider the matter in a reasonable manner, and as the Association are prepared to accept any equitable settlement, this important question, which has taken up much time and attention during the past two years, will, I hope, be settled within a very short time. Our proposal now before the Commissioner is "that the mills should pay 14 annas per head for this service."

Increase in Freight.

During this month there has been substantial advance in freights between Bombay, China, and Japan, consequent, I presume, upon the Japanese Company joining in the Pool which now controls all freight for the Farther East. So far I do not think we can complain, as the increased rates are not heavy, or more than can give a fair margin of profit to the steamship companies. Many members of the Association have expressed their fears that now the Japanese Company has joined the combination, we may see much higher rates. I have no fear of this myself, because the agents of the steamship companies are shrewd men of business, and are fully aware that any advance on present rates would only tempt additional competition, and a third war of freights to the loss of the ship companies, and no gain to us. All this Association requires is a steady fixed freight, remunerative enough to give us a good service, but not at rates that will hamper us in our competition with the Farther East.

WARRANTIES *re* SPRINKLERS INSTALLATION IN OUR POLICIES.

I am extremely glad that the fire offices have favourably met our request regarding this most important question. There can be no doubt that, as originally framed, the insertion of these warranties in our policies would in case of any defect in the Sprinklers Installation during a fire have voided any policy. I do not, for one moment, think that the large offices would ever have taken advantage of the power that the insertion of such warranties gave them, and can fully appreciate (in the face of the recent failure of a sprinklers installation) the position they took up ; but, at the same time, it would have been exceedingly hard for us, who have the greatest interest in preserving our property, to run any such risk, as the contemplated warranties would undoubtedly have created. I cannot conclude my remarks without expressing the best thanks of the Committee and of myself to our Secretary, Mr. Marshall, for his valuable reply to the Lancashire statement, and for the able manner he has conducted the executive work of the Association during the past year. (Loud applause.)

The Chairman then proposed "that the Report of the Committee of the Bombay Millowners' Association, together with the statement of account for the year ending 31st December 1895, be received and adopted."

Mr. *D. E. Wacha* said :—It gives me great pleasure to second the resolution just moved by our Chairman in his usual businesslike way and supported by statistics and other indubitable facts which leave hardly anything to be desired. The year under review was indeed the most eventful in the annals of our Association. At no time, I believe, in its history it had to deal with an economic problem of so intricate a character, vastly affecting the interests of the cotton industry, as the one which engaged its closest, and I may say its most anxious, attention a few short months ago. It gave rise, as you are all aware, to a triangular controversy between Lancashire, the Government of India, and the Association. And though the interests of India were, as usual, ruthlessly sacrificed to the political exigencies of the Ministry in power, it will always stand on record that all the honours of both facts and arguments, in connection with the iniquitous cotton duties legislation, enacted, in obedience to that precious "mandate" theory, on 3rd February last, were on the side of our Association. The answer which it gave to Lancashire has been pronounced on all sides to be not only masterly, but impregnable. All the Indian Chambers of Commerce agreed with it that the theory of protection could not be sustained. At the best that hollow cry could be fairly set at rest by a reduction of the so-called percentage of protection entering into cloths of Indian manufactures. But in trying to meet the Lancashire cry of protection, which was almost airy, the Government, it is a matter of regret to say, has actually created a substantial protection in this country which never existed before. An important attempt was essayed to traverse the many arguments and facts with which our memorial bristled in the Supreme Legislative Council, but it failed. I for one am astonished that the Finance Minister who plumes on his financial omniscience should have, for want of anything better, indulged in statements, the fallacies of which lie on the surface and may be discerned by even the veriest tyro in practical economics. And no statement in his speech was more fallacious than the one which declared that the cloth of coarser counts made by Indian mills was extensively worn by the more well-to-do classes, as well as the masses ; and that the masses to a considerable extent used the finer cloths from Lancashire. It argued a profound ignorance of the practice which, of course, comes of officials of this superior class remaining at Simla nine months of the year and never coming in touch with the public.

But we may now drop a veil over that unjust enactment which has put into the pockets of a powerful and interested class half a crore of rupees and in the bargain burdened the inarticulate and helpless masses of this unlucky country with an additional load of eleven lakhs by way of indirect taxation which, as you know, is always insidious in its evils. The injustice, as Mr. Cotton rightly observed, has vastly aggravated the grave dissatisfaction at present prevailing in the country on account of the many financial iniquities with which Great Britain has arbitrarily burdened it, including the threatened one in connection with the Indian Contingent to the Soudan. (Hear, hear.) This is not the place to dilate on the grave political dangers of a policy

so unrighteous. But I cannot leave this subject without observing that it is our duty never to relax our agitation on this matter, not until we have seen these iniquitous duties removed; for, as Mr. Cotton observed at our special general meeting in January last, an excise duty on home industries of this character is simply "barbarous." Has Lancashire an excise duty on its cottons? If not, why should India be cursed with it? If, however, gentlemen, you were able, as I have just said, to make your case so impregnable against Lancashire, it was owing to your indefatigable Secretary whose deep knowledge of facts and firm grasp of economic principles and problems we cannot too highly admire. (Cheers.) Our warmest thanks are due to him, as also to the Hon'ble Mr. N. N. Wadia and Mr. J. N. Tata for the alacrity with which they consented, at a few hours' notice, to wait as a deputation on the Finance Minister at Calcutta on behalf of the Association, at considerable sacrifice of their valuable time. (Cheers.) Gentlemen, in the very excellent survey the Chairman took in his speech of the course of the cotton industry since 1892-93, he referred to the figures of production, of exports to China, and of home consumption of yarns both by power and hand-looms. I consider the most satisfactory feature of the industry, as revealed by those statistics, to be the great home demands for yarns.

In spite of 13·7 per cent. increase of our spindle power the shipments to China, in proportion to the production between 1891 and 1895, decreased 6·68 per cent. *pro tanto*, owing to the increase in the number of our power looms, there was a greater consumption in the country of yarn to the extent of 5·22 per cent. apart from the increase of 1·54 by the hand-looms. In 1891 our shipments to China were 375,977 bales against a total production of 898,673 bales. In 1895 the former equalled 376,634 bales with increased total production of 1,071,542 bales. In other words, though our total production in 1895 was higher by 19·23 per cent., yet the proportion of exports to China was only 35·15 per cent., against 41·83 in 1891. The returns for the half-year just ended, however, would seem to show an improvement in the China shipments. But, gentlemen, we should rejoice that during the last four years we have, in spite of increased production, sent less to China. In this single fact lies great hope. For the more we become independent of China, and the more we are in a position to stimulate our indigenous weaving industry, the greater will be our ultimate national prosperity. The Chairman has referred to the present flourishing condition of our cotton mills and the number of new ones that are projected, or about to be projected. But he gives you his warning that the thing should not be overdone. In that view I fully agree with him. No doubt there are enough surplus funds which await investments. And it is further true that no industry pays at present so well as cotton manufactures. But it is time that we remember the story of the goose that laid the golden eggs. I should be sorry indeed if the present opportunity was seized to have more mills which are sure to disturb our healthy progress. More breathing time is necessary. With the next wave of depression we do not know what may happen.

Meanwhile I may ask whether millowners cannot take a new departure and strive, however tentatively, to spin and weave higher counts. For, gentlemen, you should remember that with the keen competition of Japan, and probably of China also, you cannot expect to reap the same rich harvest in the future as of late. Last year, I referred to this competition as looming in the near distance, and though our chairman then spoke slightingly of it, I knew he would have soon to change his opinion. I am glad to see he now shares the view I expressed in this place last year. For our future prosperity it is needful to take time by the forelock. There are two or three important factors to be considered in this connection. (1) How to diminish by all possible means the cost of production? (2) How to increase our supplies of cotton and improve its quality; and, lastly, how to make progress in the matter of spinning and weaving higher counts. As to cost of production, it should be remembered that Japan is fast becoming a large purchaser of our cotton. If we are to maintain our normal prices for this staple, which principally contributes to our profits, we must see that larger exports to Japan and China do not diminish our stocks for home consumption. For in the proportion of the diminution will there be a rise in the price of raw cotton. There are only two probabilities of maintaining the stocks at these present rates: (1) by a gradually diminished export trade with Continental Europe; or (2) by an extended acreage of cultivation.

But supposing for a moment that Japan does not become our large purchaser, and that in future it takes supplies from America as it is even doing in a small way at present, still there is the probability of its offering in the neutral markets of China 20s yarn of a better quality at the same rate or even a cheaper rate than Bombay. This would signify diminished exports and lower prices. The last may not come to pass, if, as I have observed above, our loom power daily increases. But all these external factors are of the highest importance if we are in the future to turn out our yarn at a cost which, in spite of Japanese competition, will be saleable at a profit in China. Thus, it will be perceived at once, how great is the desirability of an economic production. But we cannot rest there. However cheaply we may produce, if freights to China are heavy, so heavy as to make it difficult for us to compete, we cannot make ahead.

This leads me to another suggestion, namely, the desirability of unity and strength. I am, indeed, sorry to observe that these are sadly wanting among millowners. Gentlemen, I ask you to consider whether if you had presistently and patriotically supported Mr. Tata's disinterested enterprise in opening a new line of steamers to China and Japan, would that combination which we now see in our midst have been made possible? I decidedly answer in the negative. We must not forget that by shipping our products in foreign bottoms at high rates of freight—for I do not agree with our Chairman that the present rates are at all moderate—we are on the one hand lessening our margin of profit on China shipments, and on the other actually contributing very largely to the drain of national wealth. For all the profits of navigation in the Eastern seas are divided by the four pooling companies. They talk of erecting new mills. Might it not be better if as a beginning we had four first class steamers owned by millowners? I am quite sanguine that even now we may break down the combination, if only we were strong and united. Here are no self-interests involved. The interests are national, and if our people are benefited, millowners are benefited also. Do we not cry out that there is a vast field for fresh industrial enterprises? Do we not proclaim on the housetops that we want more indigenous coal companies and iron companies? How much the establishment of the latter might obviate the importation of boilers, engines and other machinery from England? Consider the saving in first cost. There are the Japanese, who have not the first start in spinning! They began ten years ago, while we engaged in the industry twenty-five years ago. Yet the Japanese can build their own ships and erect their own foundries for making machines; and yet we are so far lacking in that spirit of union and enterprise that we never think of these. Both iron and coal companies are vastly contributory to the economical progress of our industry, and it is time that instead of running up new mills on the same old basis private enterprise found new channels of development. Again what is there to prevent us from having a dozen first class Fire Insurance Companies in our midst managed by millowners themselves. Is not insurance a considerable item in our annual expenditure? Should we not see that it is not made oppressive as it is now? See how the non-tariff and tariff offices have combined together same as the navigation companies. See how they oppress us by all sorts of iniquitous warranties. See how they increase their rates by fifty per cent. on mofussil mills? Are we to suffer this tyranny of the monopolists without doing anything, and, at the same time, allow them to drain away from India a part of its wealth by way of premia? Is it impossible to break it down? You, gentlemen, who have reared a mighty fabric of cotton manufacturers and killed Lancashire trade in the coarser kind of piece-goods, are you incapable of putting your shoulders to the wheel and combining to put down this intolerable tyranny which so affects your cost of production. Gentlemen, I am one of those who think that the time has come when millowners should seriously cast about for economising in every direction, small and great. Without it, you may depend on it, there is every probability of a blow being struck at your industry in the midst of the formidable competition which threatens you in the near future. I now pass on to the second of my suggestions, and earnestly urge that this Association will take some serious steps to improve the quality of our indigenous cotton, and at the same time to grow on a scale, which may be considered ample for a full and fair trial, some of the exotics, specially Egyptian. Gentlemen, our Chairman has observed that it is not possible to grow exotics. There are many who share his opinion. Even the local Chamber

of Commerce in years gone by has expressed itself in a similar strain. The Government also has after almost a century of experiments to grow Americans and Egyptians, at a cost well-nigh amounting to a crore of rupees, given up doing anything more in this direction. In the face of such combined opinion it may be considered a folly to urge further experiments. Now I am not going to be dogmatic on this subject, I keep an open mind, I do not make light of the soil and climate of India to grow foreign varieties. But I will tell you of one thing. I may say that I have now read almost every scrap of literature, official and non-official, on the subject commencing from 1786 and downwards. Of what I am not convinced in my mind after a perusal of that plethoric literature is this. That at no stage anybody seems to have grown the exotics on an extensive scale, on a scale by which they may be judged of by commercial men. At the best, even when planters were imported from abroad, the experiments were confined to a few acres. Now I am of opinion that it is not fair to judge of trials made on such limited areas.

Is it impossible for some enterprising gentlemen like Mr. Tata to grow Egyptians in one or two eligible localities at his own expense, but with the existing machinery available in the Agricultural Department of Government. I remember reading that Mr. Login was specially placed on duty in 1871-72 in Cawnpore to try Egyptian, and he fairly succeeded. There are parts of India where there is, I believe, Egyptian soil and climate, for instance, Sind and the Southern Mahratta Country. If extensive and persistent trials for at least five or ten consecutive years are made, we may be able to learn with absolute certainty whether the opinions now held by a majority of experts can be verified. When we bear in mind the significance of India growing the much-needed long staple, I am sure you will agree with me that the time has arrived for making a vigorous and whole-hearted effort for the improvement of our indigenous varieties and for extensive trials with exotics. On the success of that undertaking will largely depend the future development and advance of the Indian cotton industry. This brings me naturally to the third point to which I have referred. The spinning and weaving of higher counts, with a view to a gradual curtailment of some varieties at least of Lancashire cloth, is extremely desirable. For instance, say, grey shirtings which form 50 per cent. of our annual imports of grey goods, and which are valued at from about 6 to 7 crores. These shirtings are made, as is well known, from medium counts of 30s and 40s. I repeat that the more mill-owners pay close attention to this important subject, the better. I am sure, if there was established a Cotton Improvement and Supply Association under the auspices of millowners to improve and extend the cultivation of native cotton and to grow exotics, specially Egyptians, the desired objects may be fairly attained a few short years hence. Gentlemen, I have, I am afraid, detained you longer than I thought, but before I resume my seat you will excuse me if I refer to one point in connection with cotton to which our Chairman referred in his speech, namely, the benefit our cotton growers have reaped by the higher prices they have been able to obtain for their cotton than they used to some years ago. He calculates that benefit at about 3½ crores. Whether it is 3½ crores, or 4, or even 5, it matters little. What I have to point out to you is the danger of inferring from this solitary fact that the ryot is prospering. If the economic condition of the agriculturist is to be ascertained, then I must guard you against a consideration of this single fact as it is most misleading. Various other factors, such as prices of food and labour of wages and so forth, have to be taken into account, besides the heavy land revenue assessments to Government which are now the subjects of loud grievance in every part of the Presidency. You must not, therefore, I repeat, be carried away by the idea that because the cotton cultivator is realising a better price for his cotton than he did some twenty years ago, that, therefore, he is prospering beyond the dreams of avarice. With these observations, I heartily second the resolution.

Mr. S. M. Moses said :— Mr. Chairman and Gentlemen,—I have much pleasure in supporting the resolution which was so ably proposed and seconded. The voluminous report we have before us bears testimony to the vast amount of labour and attention bestowed by our worthy chairman and the gentlemen forming the Committee during their tenure of office, to whom our best thanks are due; and also to our indefatigable Secretary for

his able letter on the subject of "The Amendment of Cotton Duties Act" which was a masterpiece production of its kind. (Cheers.) While the report amply justifies the maintenance of such an Association as ours for the safeguarding of our interests and the consideration of questions, great and small, affecting the cotton spinning and weaving industry, it is to be regretted that all the labour of our Committee, and Secretary, in connection with the amendment of cotton duties was lost owing to political reasons and party purposes at home. The Government has set aside the reasonable and just proposals of the Chambers of Commerce of India and elected to act under the dictation of the Secretary of State for India, without in the least consulting the interests of the Indian industry which they should have had at heart. The passing of the Act has had the effect of depreciating the weaving and enhancing the values of spinning mills of this country. The half measure adopted by Government to conciliate Lancashire has, as it was anticipated, signally failed in this respect, as an agitation has already commenced with the object of demanding the total abolition of the Import duty. You may depend upon it, gentlemen, that they are sure to succeed, and in their success we may also participate, as the Government will then abolish excise duties from the Indian mills. Onerous as have been the well-performed duties of the Committee in the past, there will be more arduous and responsible work to be performed by them in the future, and I have no doubt that the continuity of the policy of watchfulness will be kept well in their minds by our able and experienced Secretary. (Hear, hear.) Gentlemen, there are pessimists who view with alarm the extension of our mill industry as likely to cause production to outrun the demand, especially in view of the erection and extension of mills in China and Japan, but nevertheless I am optimistic enough to believe in the bright future before us. Looking over the statistics, I find that we have not made such rapid strides in mill building as it was the case in other parts of the world. Moreover, it is evident that the production of our existing mills does not keep pace with the consumption of the Far East. I find in 1895 we exported to China and Japan 376,634 bales of twist against 349,346 bales in 1894, which is satisfactory. We keep on sending to China as much yarn as we could manufacture, and still we cannot satisfy their insatiable appetite for them, and to parody the words of the horse-leech the cry is "Ship! Ship." (Laughter.) Whether the Chinese prefer our make or whether the Japanese cannot lay down their yarn as good, and as cheap as ours, I am not yet in a position to say, but I am pleased to observe that, notwithstanding the existing keen competition, we have been more than holding our own in the Chinese markets; in proof of which I have only to point out that most of our mills have sold their productions till the end of the year and some as far as March 1897. With the opening of the Red River and some of the northern ports in China, as well as the opening up of Africa, our yarn and cloth will be introduced into regions where they were not seen before. I therefore confidently hope to witness further development of our mill enterprise and in my humble opinion that the time is still distant to sound the note of warning "to stop building more mills in India." (Hear, hear.) I am sorry I have to differ with the views expressed by our Chairman on this point, but I cannot help it. The freight on twist being put up in February last from Rs. 8 per ton to Hongkong and Rs. 10 to Shanghai to Rs. 10 and 12, respectively, and again the Japanese line having recently joined the combination, they have been further increased, on the 1st instant, to Rs. 12 to Hongkong and Rs. 16 to Shanghai. Let us hope that the limit is reached. It is satisfactory to note that the Agents of the Japanese line here are large Indian millowners, and I hope that they will counsel their friends against raising freight too high, lest the millowners will be placed under the necessity of protecting themselves by organising an opposition line. Mr. Wacha suggested that we should build steamers, although I think it is premature to compete with ship-building with Clyde, yet nothing will prevent us from chartering steamers to run against the quadruple line of steamers. As freight forms one important factor in our trade, it is not to be trifled with, and I would recommend the Committee to watch it. Gentlemen, I am happy to see that, as years pass by, this Association is gaining in strength, influence, and importance. The amount of work that it is doing bears such good fruit that it behoves every millowner to join it. It is very unfair for those outsiders to participate in all the benefits which, by dint of hard battles, this Association wins for the mills without contributing their quota towards its current expenses. With these few remarks I beg to support the resolution. (Loud applause.)

Mr. Munmohandas Ramjee having supported the motion, it was put to the meeting and carried unanimously.

On the motion of Mr. Cursondas Vullubdas, seconded by Mr. Runchordas Narotamdas, it was resolved that Messrs. George Cotton, F. C. Macrae, Damodherdas Tapidas, Dharamsey Soonderdas and J. R. Greaves, who retired from office by rotation, be re-elected members of the Committee of the Association.

Mr. K. R. Cama proposed that Mr. George Cotton be elected Chairman and the Hon'ble Mr. N. N. Wadia, C.I.E., Deputy Chairman of the Association for the ensuing year, and that Messrs. D. J. Tata and D. C. Shroff be appointed members of Committee. He said that Mr. Cotton had fulfilled all the highest expectations formed of him. He had proved an exemplary Chairman, and his long and varied experience in the mill industry had stood him in good stead at the time when the Association had to enter into a discussion with the Government on the Excise Duty. (Applause.)

Mr. Dhurumsey Soonderdas having seconded the motion, it was carried unanimously.

On the motion of Mr. Bomanjee Dinshaw Petit, seconded by Mr. Vizbhukhundas Atmaram, the Committee was empowered to pay from the funds of the Association to the Victoria Jubilee Technical Institute the sum of Rs. 2,000, being the Association's donation for the year 1896-97.

The Chairman proposed that the members of the Association desired to place on record the loss the Association had sustained by the death of the late Deputy Chairman Mr. Framjee Dinshaw Petit. He said that those who had the good fortune to know the late Mr. Framjee knew him to be a very loveable character. (Hear, hear.) He met Mr. Framjee at the meetings of several boards and worked with him, and he might say that it was seldom his lot to sit with a gentleman for whom he had more respect and admiration than their late Deputy Chairman.

Mr. S. J. David having seconded the motion, it was carried unanimously.

On the motion of Mr. S. M. Moses, a vote of thanks was passed to the Chairman, and the proceedings terminated.

PROCEEDINGS OF THE SPECIAL GENERAL MEETING OF THE MEMBERS OF THE BOMBAY MILLOWNERS' ASSOCIATION HELD IN THE ROOMS OF THE ASSOCIATION, GRAHAM'S BUILDINGS, ON 26TH JANUARY 1897, TO CONSIDER THE QUESTION OF THE PAYMENT OF DAILY WAGES TO MILL-HANDS.

Mr. George Cotton presided; and there were also present:—Messrs. Sassoon J. David and C. Meyers (Standard Mills Company, Limited, and David Mills, Limited); F. A. Reddie (Messrs. Killick, Nixon and Company, Agents, Kohinoor Mills Company, Limited); S. M. Moses (Sassoon Spinning and Weaving Company, Limited); S. A. Nathan (Alexander Mill, E. D. Sassoon Mill, and Jacob Sassoon Mill); K. R. Cama (Secretary, Colaba Land and Mill Company, Limited, and Jehanghir Wadia Mill); the Hon'ble Mr. N. N. Wadia, C.I.E., and Mr. C. N. Wadia (Textile Manufacturing Co., Ld.); Messrs. Vijbhoocandas Atmaram (Saraswatee Mills Co., Ld.); Goolam Hoosein Allana Manjee (Indo-China Manufacturing Co., Ld.); Purshotam Naranjee and J. K. Parolkar (Union S. & W. Co., Ld.); M. M. Fakira and Jamsetjee Wadia (Currimbhoy Mills); D. J. Tata (Swadeshi Mills, Ld.); H. R. Oomrigar (Jubilee Manufacturing Co., Ld.); C. Douglas (Gokak Water Power and Manufacturing Co., Ld.); C. R. Khote and S. D. Khote (Lord Reay Manufacturing Co., Ld.); Bhimrao Atmaram (Ripon Manufacturing Co., Ld.); Raghowjee Khimjee (Jam Manufacturing Co., Ld.); Ranchordas Narotamdas (Presidency Mills Co., Ld.); James P. Chrystal (Southern Mahratta S. & W. Co., Ld.); Chaganlal Moorlidhar (Union Mills, Ld.); N. Cowasjee and J. F. Bradbury (Lakhmidas K. S. & W. Co., Ld.; and Damodher Lakhmidas S. & W. Co., Ld.); Piroshaw Bomonjee Jeejeebhoy (Framjee Petit S. & W. Co., Ld.); Goculdas Naranjee and Toolseedas (Soonderdas S. & W. Co., Ld.); Manmohandas Ramjee and Govindjee Thackersey (Western India, Indian, Wadia, and Hongkong Mills); Atmaram Balcrishna and Balkrishna Narayen (Morarjee Goculdas S. & W. Co., Ld., and

Mahaluxmee S. & W. Co., Ld.) ; Jamsetjee Hirajee (Motilal Pitti Mill) ; Hurgovandas Moorlidhar and E. Edward (Alliance Cotton Manufacturing Co., Ld.) ; and Mr. John Marshall, Secretary.

In opening the proceedings the Chairman said, as no notice had been given of any special proposition or motion he had thought it desirable to prepare a motion which he would read to the meeting, but before formally submitting it he might point out that he had made it as elastic as possible, because they were now passing through an abnormal time, and it would, in the circumstances, he thought, be unwise to pass any hard-and-fast resolution. He would propose the motion, and then if some gentleman would second it, they would have something before them to discuss. His proposition was as follows :—(1st) That wages should be paid monthly as usual ; (2nd) that advances not exceeding half the wages due be made as required by the hands ; (3rd) that as far as practicable grain shops be opened by each mill at which grain should be sold retail at wholesale prices ; (4th) that no wages due to absent mill-hands be forfeited, provided such hands return to their work before the 1st March; (5th) that mills continue working, so as to provide employment for the hands remaining in Bombay and also for those who are daily returning. As he had previously remarked the times were such that they should be very careful indeed not to do anything which they might hereafter have cause to regret. They would see from the motion he submitted he had used the words "that in the opinion of the Association it is desirable, etc.," as he did not wish to use the words " that we resolve " to do this, that, or the other thing, because there was a very great difference between resolving to do a thing and a simple expression of opinion. He did not think that the Association should, on such an occasion, do more than express its opinion. The first paragraph of the motion stated that the wages should be paid monthly as usual. Now, there were a great many mills which were paying daily wages, but to the hands in his employ he was paying monthly wages as usual, and that he had been doing for some time past, because he thought it was better for the hands, and it was certainly better for the millowners themselves. So far as he was concerned as Chairman of the Association he would not say to any one " You shall not pay daily wages," for the reason firstly that it would perhaps be of very little use to do so while in the next place he was perfectly well satisfied that those who were paying daily wages would very soon discontinue the practice, because they would find that it was neither satisfactory to themselves or to their hands. He would rather, however, leave members of the Association to discover that fact from their own experience. The next matter put forward in the motion as being desirable was that advances not exceeding half the wages due be made as required by the hands. That was a plan he himself was following ; he was advancing small sums here and there as the hands required them, and he did not anticipate that any difficulty would arise from so doing, for the times were exceptional, and they had to be met in a special manner. The third thing he considered desirable was that, as far as practicable, grain shops should be opened by each mill, at which grain should be sold retail at wholesale prices. He was aware that many mills had started grain shops, and he hoped successfully, but whether successfully or not he believed it would be a step in the right direction for the agents of mills to be able to say to their hands, " if you want grain or other food there is a shop ; you can obtain a ticket from the mill agent, and you can go there and get what you require." At present such grain-shops were more necessary than they would be at any other time, for, as was pretty generally known, a great many of the local grain shops had been closed, and there was in consequence, or there might be, great difficulty in the way of the poor obtaining grain. Whether the hands availed themselves of those grain shops or not was another matter altogether ; but if the mill agents provided them they would have the satisfaction of knowing they had done the very best they could in the circumstances under which they were labouring. As to the fourth paragraph of the motion that no wages due to absent mill-hands should be forfeited, provided such hands returned to their work before the 1st March, agents were aware of course that by the rules which bound them and their work-people the former were compelled to give a month's notice if they wished to rid themselves of the services of any of their hands, and in the same way those workmen who desired to leave their service were supposed to give the agents a month's notice. That the latter did not always do, but in the case of the agents if they did not give the

prescribed month's notice or a month's wages in lieu thereof the discharged hands could take them to court and obtain a month's wages. They had rights, and of course the agents being well known and having means were substantial people to sue ; but on the other hand if a workman left without giving the recognised month's notice the agent had no remedy whatever, because to sue him would be useless. It was for that reason that the agents as a rule kept a month's wages in hand, and it was understood that if a mill-hand went away without giving the usual notice he ran the risk of forfeiting such pay. But in existing circumstances he thought the rule should be relaxed, for in his mind they should regard very considerately indeed all the causes which had induced many of the mill-hands—possibly two-thirds or one-half, he was not prepared to give any definite figure—to leave Bombay. He did not think that the great majority of them had left from any fear of the bubonic fever, because the mill-hands as a body had been particularly free from it. Of course on that point he could only speak from his own experience, and that enabled him to say that the eight thousand hands in his employ had, compared with other classes, been comparatively free from the effects of the malady. The reason for that was, he believed, that the mills were very clean, it being only quite recently that all the mills in Bombay were lime-washed. While speaking with regards to the mills he managed he could say without hesitation that the sanitary arrangements were very good. The mills probably were the healthiest places in which the hands could be. At this time last year, as far as his memory served him, they had very great difficulties to contend with owing to an outbreak of small-pox, and they lost a great many men, but up to the end of last December the mill-hands were very free from sickness, and very little trouble had been occasioned by absentees. It was only during the present month—the last fortnight he might say—that hands had left Bombay, and he did not believe they had left so much from fear of the bubonic fever as from fear of enforced segregation. Everyone who had made it his business to make himself acquainted with the hands in his employ would, he thought, bear him (the speaker) out in that statement. There was nothing which the mill-hands of Bombay feared more than enforced segregation, whether it related to the sick or to the healthy. They had the utmost dread of any interference whatever with their social life, and especially with their religious life. His own experience taught him that the people of this country would do anything so long as their social life was not interfered with, but once such interference was attempted the consequences were invariably very grave, and they would do anything rather than submit to it. From personal knowledge and what other information he had been able to collect he felt justified in saying that the fear of segregation, and fear of many other evils which those poor unfortunate people were allowed to think might happen, had sent the greater portion of their hands out of Bombay. As they all knew, at one time the dread of the Arthur Road Hospital among the lower classes was something fearful, although there could not possibly be a better managed institution. He personally knew the doctor in charge, Dr. Choksey, and had the greatest respect and admiration for the excellent work he had done, but unfortunately the mill-hands were greatly afraid of hospital, as was evidenced by the attempt which was made to force the place. That being the case they should deal very carefully and very kindly with the mill-hands. The Municipality had for some time past given up the idea of segregating the sick, and Dr. Cleghorn, when in Bombay, had given him to understand that he certainly had not the slightest intention of advising the Government of India to go in for enforced segregation in regard to the healthy, his idea being undoubtedly "do all you can to persuade the people to segregate." They would doubtless concur with him when he said that the dread of any interference with their social, domestic, or religious customs had really driven many of their hands out of Bombay. Nearly every millowner in Bombay had put up sheds or made arrangements for the accommodation of his work-people, indeed he did not think there was a single mill which had not made some arrangement or other in that direction, and yet they found the people would not go to the places provided for them. Therefore he maintained that the hands having been driven out of Bombay by many measures which they were afraid might be applied to them, their employers should treat them with very great consideration, and it was because he thought so that he had suggested that their rules should be relaxed so that any workmen who might come back before the 1st March should be entitled to receive his arrears of wages and not be considered as having forfeited

them. The next and last point in the motion was that the mills should continue working, so as to provide employment for the hands remaining in Bombay and also for those who were daily returning. Taking the return for that day of the mills with which he was connected he was in a position to say that of the 8,000 hands employed in those mills there were 2,600 men and boys and 1,000 women at work. He put it that at present there were roughly throughout Bombay one-third of the hands at work. He considered that it would be very wrong indeed for the millowners to close their doors and to say to those 20,000 or 30,000 work-people "We deprive you of the means of earning your living," especially when they knew that food of all descriptions was very dear and that famine prevailed in the districts to which those people would go if they left Bombay. It would be most unjust and wrong if the employers were to say such a thing to those 30,000 men or even take the number at 20,000 or 10,000 who had remained at their posts in the troublous times they had gone through, and which he sincerely hoped were beginning to come to an end. The adoption of such a course would be most disloyal to those poor people who had been extremely loyal to their masters. So far as he himself was concerned, so long as two coolies came to his mill gate so long would he keep the mills open and pay them. Some of the hands who had gone away were returning, and others, he believed, would do so later on, so that if they closed the mills they would prevent those people also from earning their living, but what was more, when once it were spread in Ratnagiri or the other districts to which mill-hands went, that the Bombay mills were closed for one month or perhaps more, the people would be more alarmed than ever, and they would not return. From careful inquiries as to their people in those parts he was able to say that they were in a deplorable condition. Why? Because the little money they took away with them had been spent and they could not borrow more as they were not in work: the consequence was they were starving there. Now, therefore, would it be right to drive, say, 10,000, 20,000, or probably 30,000 people out of the mills and put them in such a position that they could not earn anything? Would it be right to say "Let them starve and famish and become subject to every illness that may be prevailing." There were, he went on to say, two classes in Bombay who were comparatively free from sickness, those being their own mill-hands and the *ghatees*, and why was that so? Because when they were working they earned fair wages and were well fed. Earning good wages and being well fed they were better prepared to withstand disease than those others who were not so well fed or so well provided for. Of course it might be said, "Yes, that's all very well, but the mill-hands themselves, or some of them, want to have the mills closed or are anxious to see the mills closed." But in answer to that he would say that he was well aware of the meeting of jobbers which recently took place, and he, like many others, knew the history of that particular meeting, and knowing what he did he could say that it might suit the jobbers, the spinning and carding masters, and others who were earning from Rs. 60 to Rs. 100 a month, and had, as they knew, other means of making money, to have the mills closed and go for a month's holiday, for they could afford it. With that class, however, they had nothing to do. What he had told many jobbers was, "If you wish to go by all means go," but they had replied that they had no desire to go. With that class he had no sympathy at present, because he thought it was to a certain extent due to them that so many hands had left Bombay. He could quite understand that it would be exceedingly nice for men of that class who lived on twenty rupees a month to go away for a month's holiday or perhaps two. Those people had no consideration or thought for the others who were earning only ten, fifteen, or twenty rupees a month; but it was the bounden duty of employers to consider all, especially the poorer paid. It was of course, as he had lately said, open to any member of the Association, if he thought proper, to close his mill, and the might here point out that if a few members of the Association were to close their mills there would be no hardship inflicted, for the reason that in the present scarcity of hands in Bombay the workpeople could easily find employment somewhere else. But in the strongest terms possible did he deprecate the closing of the mills under any circumstances whatever. How often had the members of that Association, when they met in that room to consider the cotton duties and other important measures, posed as providers of employment for thousands of poor people, and they had always urged that therefore their industry was one which should be encouraged by Government. What could they possibly say if they were to come forward now and

state that they had closed their mills because of loss to themselves? If there was any loss to them they should bear it, as many of the spinners did in Lancashire in the year 1863 during the cotton famine. How many, let them remember, kept open their mills not regarding the loss so long as they provided for and kept their hands together. Once they were to close their mills, if only for a fortnight or three weeks, they would disorganise their establishments for a long time to come. It would take them—and he was speaking in the interest of the shareholders—some months before they would get properly organised again. In concluding his remarks Mr. Cotton repeated that he had made the motion as elastic as possible, because the times were exceptional, and it would not be wise to pass any hard and fast resolution; every one should be allowed a great deal latitude in such times, and he, therefore, hoped that his proposition, after being fully considered, would meet with their approval.

Mr. K. R. Cama seconded the motion.

The Hon. Mr. N. N. Wadia, C.I.E., said that he had heard with considerable interest the remarks made by the Chairman in support of his proposition, and he dared say that every mill-owner in that hall would be in sympathy with observations that fell from the Chairman, that they must arrive that day at a resolution which would be beneficial and in the interest of the mill-hands in Bombay, who had been serving them so loyally, and through whose work and devotion the mill-owners had been enjoying what they did in the city. He need not dwell in the presence of so many millowners on the advantages of the industry in Bombay, and on the very important part played by the mill-hands who got only ten or fifteen rupees a month, but he could not help remarking at such a juncture that it was but right and proper that they should set aside every idea of profit or loss resulting from that industry, and do all that lay in their power for the benefit of those who were the mainstay of the industry in the city. He was very glad, therefore, to observe that the resolution submitted by the Chairman to the meeting went to a certain extent in that direction. He would like to discuss the resolution *seriatim*. First of all he would deal with that part of the resolution which stated "that wages should be paid monthly as usual." He would be obliged if the Chairman would inform him as to what he meant by the word "usual." When the last Factory Act was about to be legislated he felt it his duty, having been for twenty-seven years connected with the mill industry of Bombay, to advise that there ought to be a proviso introduced in the Act prescribing the period within which the mill-owners should pay their men. When competition among the mills was not so great as at present, it was invariably the custom among the mill employers to pay their men on the 15th of every month, but that wholesome rule, necessary for the regular and judicious administration of the mills, had been gradually observed more in its breach than in its observance, and the period of payment was now extended to three, four, and in some cases five weeks, which was by no means fair to their employés. If the millowners were to practice what they preached they had no right whatever to retain their men's wages beyond two weeks at the outside. It was neither fair nor equitable to keep back the wages of these men, as has been done by some of the millowners during the last two months, and he appealed, nay entreated, such millowners to pay their men before the end of the current month, which would be practically keeping four weeks wages in their hands. The Chairman had stated that the mill-hands had been leaving Bombay at the instigation of the jobbers, but if that was the information the Chairman had received in connection with the proposed exodus of the men, it was certainly not his information which was something different. His information, however, was that the people of Ratnagiri and the Southern Coast desired to leave Bombay because their wages due to them for the last eight weeks had not been paid to them. They were in a manner compelled to leave service for which they were not yet paid. He appealed under the circumstances to the Chairman to clearly and distinctly define the word "usual" which did not convey, as it stood, any adequate idea as to when these men would be paid. The second part of the Chairman's proposition stated that "advances not exceeding half the wages due be made as required by the hands," and he (Mr. Wadia) entirely sympathised with it, since it would to a certain extent obviate the difficulty which he had already pointed out. As regards the opening of the grain shops, he thought that every millowner present at the meeting would be able to say that he had already opened one where grain was sold

retail at wholesale prices. Self-interest like everywhere else was predominant among them all, and it was to their own interest in order to keep their mills going that they should organise and adopt such measures as would induce their men to stick to their work. It was obvious that those who did not look to the comforts and convenience of their men, and did not accord that treatment which they deserved, rendered themselves liable to make heavy losses in their enterprise, and it, therefore, behoved them as employers of labour to give every facility to their men which would induce them to put their hearts into their work. He would give a few figures regarding the mill industry of the city, which he was sure would be considered appropriate to the occasion. They had 69 mills in Bombay with a capital of six crores of rupees, the earnings of these mills on an average being a crore and ten lakhs of rupees per annum. They were paying in the shape of wages one crore and twenty lakhs to their eighty thousand mill-hands. He wished to point out from these figures what would be the result if all these mills were to be closed. In the first place they would have to bear the entire loss of their profits, which on an average amounted to about eleven lakhs per month, and, secondly, they would have to suffer losses in respect of the interest they paid and the insurance charges and taxes and many other charges, which would amount to a further sum of eleven lakhs, the average loss in the industry on account of the scourge in Bombay being estimated at about twenty-two lakhs per month. If they were, therefore, to close their mills, they would certainly be losing these twenty-two lakhs and in addition to that they would be deprived, as Mr. Cotton very rightly pointed out, of the services of about thirty thousand men, who were still working in their mills. Mr. Cotton appeared to have under-estimated that number, because from inquiries he (Mr. Wadia) had been able to make from reliable sources he was sure that there were about forty and not thirty thousand men working in the several mills in Bombay. He had the statistics carefully prepared, and so he was in a position to say that Mr. Cotton's figure was under the mark.

Mr. Cotton : I am very glad to hear that.

Mr. Wadia, continuing, said that he had also made inquiries in another direction, and it was with regard to the number of men who had become the victims of the plague, and he was very sorry to have to state, as the result of his authentic inquiries, that no fewer than eleven hundred men, out of the eighty thousand employed, had died from the scourge during the last month only. He left it to the meeting to work out the average. He wished to plead, under the circumstances, the cause of those men who, notwithstanding that a large number of their fellow-labourers had been slain by the dire disease, had stood to their guns and stuck to their duty loyally and faithfully, and who should in return receive that treatment at their hands which they deserved, and ought not to be interfered with when they asked them to be allowed to proceed to their native country to enjoy a little rest by way of recuperating and fortifying their strength after such a long and uninterrupted period of work. He agreed with Mr. Cotton that at the present juncture any resolution they might arrive at should be of a sufficiently elastic character, and he fully sympathised with the views that he had expressed on the subject. They must all bear in mind that they had no right to keep back the wages of men who were willing to go. When a man came to them and said that he wished to go to his *gaum*, he should be allowed to go, and he (Mr. Wadia) hoped that before the resolution was submitted to the vote of the meeting, Mr. Cotton would take an opportunity to say that he was in entire sympathy with that suggestion. He agreed with Mr. Cotton that it would not be fair to make the men forfeit of their wages under the circumstances, but he at the same time thought that it would have been much better if Mr. Cotton had extended the period from the 1st to the 15th of March in his resolution. He (Mr. Wadia) would go even further than that period since it was their bounden duty to do so at the present juncture. He would with the permission of the Chairman give a few instances in which the families of some of the mill-hands, who were the bread-winners, had become quite destitute. His attention was recently called to an instance in which an old servant of an old and respected firm in Bombay, who had been thirty years in their service, and who had a wife and five children to support, asked to be allowed to leave Bombay temporarily ; but the reply given to his most earnest request was that if he did go he would not be allowed to return to his duty. The old man then asked for only a week's leave to enable him to take his wife and children away from

Bombay, but even such a modest request was not complied with. He eventually sent away his family up-country, but on the fifth day after his family had left Bombay, the old man got the plague and died from it. Now he (Mr. Wadia) asked what was his family to do? He enquired of the millowners present at the meeting what course they would adopt if, under circumstances similar to those he had just narrated, men working under them were to apply for leave? He (Mr. Wadia) was of opinion that such men ought to be allowed to have their own way, particularly at a time when they knew that these men, who were far from comfortably lodged in chawls with most insanitary surroundings, carried their lives in the hollow of their hands. He would give another instance in which a father having devoted the entire savings of his life-time to the education of his son, and who was prevented from taking his family up-country to escape the ravages of the plague, lost that son, and it was worth-while enquiring as to who should be held responsible for such losses which were so much more heavily felt by the poor than the well-to-do classes. These were exceptional times, and it behoved the millowners to be more sympathetic with their men who, as he had just observed, were living in most insanitary districts, and who were, therefore, far more liable to be attacked by the plague than those who had the privilege and good fortune of living on Malabar Hill and Cumballa Hill. He asked if, after what he had stated, the meeting was prepared to retain the services of their men against their will? They should keep the doors of their mills open to those who came there of their free will and accord, and they must see that such men were paid a fair remuneration and within a reasonable period of their earning the same. He accordingly appealed to Mr. Cotton to accept, in the present circumstances of the case, a rider which he wished to add to his resolution, for if Mr. Cotton declined to accept it as such, he would be obliged to put it in the form of an amendment which was as follows:—"That the Association recommends the mill-owners of Bombay to do their best to pay to their employés wages due for the month of December by the end of the month, and that a further meeting be called on Thursday, the 9th proximo, to further consider the situation." His object, he said, in asking to meet again a fortnight hence was because Mr. Cotton had declared that he would not close his mills, and though he (Mr. Wadia) always greatly respected Mr. Cotton's opinion, he thought that it was possible that circumstances would lead him to change his views, and he would agree to close his mills when he found that he had no men to work them. It must be remembered that they could not work their mills with five or six or ten men, but that they must have at least a certain number of men to work the engines and the machinery; and if they had a reasonable number of men, he dared say they would all like to work their mills.

The Chairman said that he had not the slightest objection to accept Mr. Wadia's rider. Mr. Wadia had asked as to what he (the Chairman) meant by paying the wages as usual, and in connection with that he might say that the millowners did not keep more than a month's wages in hand and had not the slightest intention of doing so. There were a few remarks which he would like to make in reply to what had fallen from Mr. Wadia, and in doing so he would say that he fully sympathised with the deep feeling with which he was moved while speaking about those who had made the millowners what they were at the present time. He (the Chairman) would certainly be the last man to forcibly retain any man in his mills. Mr. Wadia thought that he (the Chairman) was doing so or, rather, some other millowners were doing so by not paying the wages due to their men. Of that of course he (the Chairman) had no experience. He did not know what other mills had done in that direction. He was rather under the impression that no mill in Bombay at the present moment had even a month's wages in hand. Many of the mills, as they were aware, were paying daily wages, and he would not be far wrong when he said that nearly half the number of hands in Bombay at the present moment were receiving daily wages.

Mr. Wadia: No, only one-tenth of the number of hands. There are only six mills paying daily wages at the present moment. Three thousand out of thirty thousand receive the day wages.

Mr. Cotton accepted Mr. Wadia's figures, because, no doubt, as it was usual with him, he had taken care to be correct, and they could always depend upon what he said. It was very strange that these three thousand hands, if they wanted to go away, had not gone as yet. There were no wages held back to keep them here; there was, in fact, no forcible retention, and

though they received their wages every night, they had not left by the Shepherd's steamers which plied every morning between Bombay and their native country.

A Member : They don't go because they have not got their December wages.

Mr. Cotton said that he spoke with much greater experience of the mills which he managed, and he assured the meeting that the advances already made to his hands, instead of being one-half, were nearly three-fourths for the month of December. That was a statement that he was quite willing should be verified by any gentleman present at the meeting. Personally he did not fear the pay-day at the end of December, for the simple reason that his workpeople had received nearly three-fourths of their wages for the month. He had very great pleasure in accepting Mr. Wadia's rider, but the only thing he asked Mr. Wadia to consider was whether it would not be better to leave the day of the meeting open and not fix any particular date for the same, because these continual meetings of the Association to consider the closing of the mills had a most disturbing effect upon all the hands. They would wonder what the *Sahibs* or the *Sircar* were going to do on the 9th of February, and it would have a most disturbing effect on their minds. He accepted the first portion of the rider, sympathising fully with the reasons given by Mr. Wadia, but he asked that the question of calling another meeting should be left open. He would be happy, as he had always done in the past, to call a meeting of the Association whenever he was asked to do so by any member of that body. Mr. Wadia would bear him out when he said that he had himself no desire to call the meeting, but when he (Mr. Wadia) suggested that a meeting should be held, he at once loyally agreed to convene that meeting as Chairman, as it was his duty to do. He asked Mr. Wadia, under the circumstances, to leave the second portion out of the rider which he had already signified his intention to accept.

Mr. Wadia : I consent to the second portion being deleted, and the first part of Mr. Cotton's proposal, together with the rider, ran as follows :— "That wages should be paid monthly as usual, say, for December wages not later than the end of this month."

Mr. Jamsetjee Ardeshir Wadia said that it had been observed by Mr. Nowrojee Wadia that many mill-hands were absent from other mills, but he might say that from the mill with which he was connected there were 125 men absent out of 900, and their production had fallen by 8 per cent. only. They were doing all they could to keep the men. If they were to close their mills, they would be driving all these men to their native country, where, instead of getting health and vigour, they would starve, and the chances were that they would not return for another five or six months. It would be months before the mills would have their full complement of hands, and he did not think that the time had come for the mills to be closed. As the famine was staring the men in the face, and as their bankers—the Marwarris—had left the city, it behoved the millowners to give them some relief either by increasing their wages or giving them free rations, as the mill he was connected with had been doing. Those who received their daily wages were happy in their own way. If the mills, however, were closed, thousands of men would be loitering about Bombay, having nothing to do, and neither they nor the mills would be benefited in the least degree.

The Chairman's proposition, together with Mr. Wadia's rider, was then put to the meeting and carried *nem con.*

The Chairman at the termination of the proceedings thanked the millowners for their full attendance, and said that he trusted good times were near, and hoped that they would not have to meet again on the same subject.

PROCEEDINGS OF THE SPECIAL GENERAL MEETING OF THE MEMBERS OF THE BOMBAY MILLOWNERS' ASSOCIATION HELD IN THE ROOMS OF THE ASSOCIATION ON 27TH APRIL 1897, FOR THE PURPOSE OF CONSIDERING THE QUESTION OF RESUMING MONTHLY, INSTEAD OF DAILY, WAGES TO MILL-HANDS.

Mr. George Cotton presided ; and there were also present : The Hon'ble Mr. N. N. Wadia, C.I.E. (The Textile Manufacturing Co., Ld.) ; Messrs. Damoderdas Tapidas (Alliance Cotton

Manufacturing Co., Ltd.); Meherally M. Fakira (Currimbhoy Mills Co., Ltd.); S. A. Nathan (Alexandra, E. D. Sassoon and Jacob Sassoon Mills); Dorabjee J. Tata (Svadeshi Mills Co., Ltd.); Sassoon J. David (David and Standard Mills); K. R. Kama (Colaba Land and Mill Co., Ltd.); J. P. Chrystal (Southern Mahratta Spinning and Weaving Co., Ltd.); S. M. Moses (Sassoon Spinning and Weaving Co., Ltd.); Runchordas Narotumdas (Presidency Mills Co., Ltd.); Lukhmidas Khimjee (Lukhmidas Khimjee and Damodar Lukhmidas Mills); Jamsetjee Hirajee (Motilal Petit Mill); Dorabjee C. Shroff (City of Bombay Manufacturing Co., Ltd.); Goolam Hossein Allana Munjee (Indo-China Manufacturing Co., Ltd.); Moolraj Khatau Makanjee (Khatau Makanjee, Britannia and Bombay United Mills); Nensey, Spencer and S. Patuck (Peroo Mahomed Manufacturing Co., Ltd.); Govindjee Thackersee Mooljee (Western India, Indian, Hongkong and Hindustan Mills); Jeejeebhoy Framjee Petit (Oriental Spinning and Weaving Mills); Toolsidas N. Parekh (Soonderdass Spinning and Weaving Co., Ltd.); Chhaganlal Murlidhar (Union Mills, Ltd.); Pranjeevandas Narondas (Saraswati Mills Co., Ltd.); Rangildas Bhookondas (Hope Mills Co., Ltd.); Atmaram Balkrishna (Morarjee Goculdas, Mahaluxmi and Sholapore Mills); B. Bhimrao (Ripon Manufacturing Co., Ltd.); E. R. Khote, S. D. Khote and J. F. Fernandez (Lord Reay Manufacturing Co., Ltd.); Dwarkadas Dharamsi and Cursondas Lakhmidas (Bombay Cotton Manufacturing Co., Ltd.); Purshotum Naranjee and J. Krishna Parulker (Union Spinning and Weaving Co., Ltd.); D. Gostling; M. N. Wadia; Jamshedjee Ardeshir Wadia; C. Myers; J. Bradbury; Dinshaw P. Setna; Dwarkadas Khimji; and the Secretary.

The notice convening the meeting having been read, the Chairman, in addressing the meeting, said he trusted the business before them would be very simple and very short. At the last meeting of the Committee held early in the month many members had been anxious that he should call a meeting immediately for the object of considering the question of resuming the monthly instead of continuing the present daily payments. At that time he thought it was too early, because a great many of their mill-hands were still away, but he gave a promise that immediately that it seemed to him that the return of the hands justified he would do so, and accordingly he had called that meeting, after consulting with their Deputy Chairman. He considered it was impossible for the mills to continue working under their present ruinous system, for not only were they doing themselves harm, but were under the likelihood of eventually not being able to compete with Japan. He did not think the hands had benefited much from their increase of wages, for if they drew more money they would now only work for a day or two and then would idle about for several days together. He considered that the sooner the members returned to the normal state of affairs the better it would be for the hands and for themselves, for if they did not make profits they would not give work to their mill-hands. He suspected that a considerable percentage of the extra wages that they now paid did not find its way into the hands of their employés, for he believed there was a wholesale system of wrong-doing going on, and that a considerable percentage of the money went into the hands of the jobbers. With a view to the consideration of the question as to whether that was the proper time to resume monthly payments he had made some enquiries and had ascertained that most of the Bombay mills had now 70 or 80 per cent. of the hands they required, and there was little doubt that the remainder would soon be at work, for in his own group of mills they were turning away a considerable number of hands. He also thought that at the present time about 15 or 20 per cent. of the hands were wandering about the City, because they could now earn in one day sufficient to keep them for three or four. In resuming the monthly payments they must, however, be careful not to cause any unnecessary hardship on hands, and, in order to prevent that, he proposed to get over the difficulty by paying a daily bonus on the scale suggested by the Hon'ble Mr. Wadia, and to continue doing so until the first monthly payments were made. That course, he believed, would prevent the hands getting entirely into the clutches of the Marwarries; and in proposing the undermentioned resolution he said he only put forward the 1st May for formality's sake, leaving the meeting to suggest any other date. All their interests were identical, and he thought it was their duty to come to a decision after careful consideration of the *pros* and *cons* of the subject, and after passing any resolution to abide by them. Mr. Cotton then proposed the following resolution :— "That on and after 1st May 1897, the payment of daily wages to mill-hands be

discontinued and that payments from that date be made monthly in accordance with the rules approved of by the Association. That to prevent any hardship that might result from the stoppage of the payment of wages daily, bonuses on the following scale be paid until the hands receive their first month's pay :—Bonus—Hands in blow room, As. 3 per day ; card tenters, As. 2 per day ; grinders, As. 3 per day ; drawers, As. 3 per day ; slubbers, As. 4 per day ; intermediates, As. 4 per day ; rovers, As. 3 per day ; doffers, Anna 1 per day ; mule spinners, As. 4 per day; mule piecers, As. 4 per day ; mule creelers, Anna 1 per day ; ring side boys, As. 2 per day ; spare piecers, Anna 1 per day ; doffers, Anna 1 per day ; doff reelers, As. 2 per day ; bundlers, As. 4 per day ; and bailing men, Anna 1 per day."

Mr. Cotton added that the bonuses proposed would be ample to keep the men and their families, as in the majority of cases the latter all worked at the same mills.

The Hon'ble Mr. N. N. Wadia seconded the resolution, but reserved his remarks.

Mr. Moses considered if the Chairman's proposal was carried out it would be advantageous to the hands, but suggested that the 1st June be substituted for the 1st May, as then they would be able to prevent the hands going back to their districts, as the rains would have then set in.

Mr. Jamsetjee A. Wadia thought it desirable the monthly wages should be resumed, as the payment of daily pay was demoralising the men to a great extent. He further believed the bonus figures were too complicated, and thought they might be simplified by his suggesting that all men and women adults be paid three annas, two annas to full-time boys, and one and-a-half annas to half-time boys, payments to be made daily, or at the option of the Agents or Managers.

The Chairman having remarked the suggestion was an admirable one, and its being approved by the Hon'ble Mr. Wadia, the original proposition was amended accordingly, and the date altered to the 15th May.

Mr. Govindjee Thakersee Moolji, speaking in the vernacular, was understood to say that the matter should be held in abeyance for two months, adding he had doubts as to whether all would carry out the resolutions that might be passed.

Mr. Cotton said they should pass any resolution that might be agreed upon after full discussion, and then if one or two said they would not agree to it, the latter could retire from their position. Mr. Cotton was further of opinion that never in the history of the Bombay mill industry would the members have had such cheap labour as would be found available this year, and trusted Mr. Govindjee would not ask them to sign to do a certain thing, but that they as a body might be expected to do what they had agreed to.

Mr. Dwarkadas Dharamsi submitted it should be ascertained about how many men were in Bombay, and not take the percentage at about 80 because one or two mills had a certain number of hands.

After some further discussion in regard to the number of hands arriving in Bombay by steamer, Mr. D. Gostling, speaking as a director of mill companies, rose to address the meeting, but was ruled out of order by the Chairman, who remarked he did so somewhat reluctantly, as he (Mr. Gostling) was not a millowner or a member of the Association.

The Hon'ble Mr. N. N. Wadia, in his remarks in seconding the resolution, said he had been at the trouble to obtain figures, from which he gathered that in the 66 mills in Bombay, 52,000 skilled hands were employed, of whom, he believed, 60 per cent. had returned to this city. In dealing with the housing of the employés he said that latterly a number of dwellings had been destroyed, and rightly destroyed, but in face of that it would be necessary before the monsoon to provide accommodation for such of their hands who at present were sleeping in the open. He explained he had started a scheme for providing tenements capable of accommodating several persons, each at a cost of Rs. 250, and had erected sample dwellings in the compound of the Maneckjee Petit Mills, where they could be inspected, and would be found to fit together like a pack of cards. He also submitted that they should not be dependent alone upon the Ratnagiri district for their mill labour, but, like mills in the Central Provinces, should endeavour to

induce workmen from the interior to come and settle down in Bombay with their families ; and also pointed out that in relation to the plague, that it would be setting a good example if mill-owners had bodies of their mill labourers inoculated and paid them for the time they were absent, suffering from the treatment. In dealing with the amended resolution, he suggested that the payments be made from a fixed date, instead of from an indefinite period.

The rider having been accepted, the resolution was put to the meeting, but only 27 representatives out of 69 voting for it, it fell through.

Several suggestions were then made, and a good deal of discussion was entered into between groups of those present, the Chairman more than once having to call the meeting to order. Mr. Cotton subsequently remarked that the only practical solution to the difficulty was for those who had agreed to the adoption of a monthly rate of pay to maintain that understanding, and to inform their hands if they liked to go elsewhere they could do so, though he believed they would not be absent for long.

Mr. Nathan : It is possible to agree to that, but how long will you be able to carry it on ? Will you set the example ?

Mr. Cotton having neither replied in the affirmative or negative, after some futher discussion it was resolved that the meeting be adjourned for fourteen days. The proceedings then terminated.

PROCEEDINGS OF THE ADJOURNED SPECIAL GENERAL MEETING OF THE MEMBERS OF THE BOMBAY MILLOWNERS' ASSOCIATION HELD IN THE ROOMS OF THE ASSOCIATION ON 11TH MAY 1897 FOR THE PURPOSE OF CONSIDERING THE QUESTION OF RESUMING MONTHLY, INSTEAD OF DAILY, WAGES TO MILL-HANDS.

Mr. George Cotton, presided ; and there were also present :—The Hon'ble Mr. N. N. Wadia, C.I.E. (The Textile Manufacturing Company, Ld.) ; Messrs. K. N. Wadia and Pranjeevandas Narandas (Saraswati Mills, Ld.) ; Damoderdas Tapidas (Alliance Cotton Manufacturing Company, Ld.) ; Hormusjee R. Oomrigar (Jubilee and Coorla Mills) ; D. P. Sethna (Victoria Manufacturing Company, Ld.) ; Sassoon J. David and C. Myers (Standard and David Mills); Rangildas Bhoocandas (Hope Mills, Ld.) ; Bhimrao Atmaram and J. M. Chichgar (Ripon Manufacturing Company, Ld.) ; Fazulbhoy Visram (Star of India Mills, Ld.) ; Moolraj Khatow (Britannia, Khatow and Bombay United Mills) ; Merally M. Fakira (Currimbhoy Mills, Ld.) ; D. J. Tata (Swadeshi Mills, Ld.) ; Bejonjee Dadabhoy (Central India Mill) ; Dwarkadas Dharamsey and Karsandas Lakhmidas (Bombay Cotton Manufacturing Company, Ld.) ; Chaganlal Moorlidhar (Union Mills, Ld.) ; C. Douglas (Gokak Water Power Manufacturing Company, Ld.) ; S. A. Nathan (E. D. Sassoon, Jacob, and Alexandra Mills) ; Purshotam Naranjee and Govindjee Madhavji (Union S. and W. Company, Ld.) ; Ranchordás Narotamdass (Presidency Mills, Ld.) ; S. M. Moses (Sassoon S. and W. Company, Ld.) ; James P. Chrystal (Southern Mahratta S. and W. Company, Ld.) ; J. F. Fernandes, E. R. Khote, and S. D. Khote (Lord Reay Manufacturing Company, Ld.) ; K. R. Cama (Colaba Land and Mill Company, Ld.) ; D. C. Shroff (City of Bombay Manufacturing Company, Ld.) ; P. B. Jeejeebhoy (Framjee Petit and Mazagon Mills) ; Dost Mahomed Allana (Indo-China Manufacturing Company, Ld.); Lakhmidas Khimjee and Nowrosjee Cowasjee (Lakhmidas and Damoder Lakhmidas Mills, Ld.) ; Veerchand Deepchand (Morarjee Goculdas and Mahaluxmee Mills) ; D. Gostling ; and Mr. John Marshall, Secretary of the Association.

The Chairman said that it was not necessary for him to say much that afternoon. He was quite sure that each and all of them were as well acquainted as he was with the many disadvantages of daily wages, but he thought that they ought to alter the resolution which was submitted to them at the last meeting. For instance, the date must be altered. The resolution was whether they should commence the monthly payment from the 15th of May, but he took it that they could not very well do that now ; possibly they might come much nearer

to what their friend, Mr. Moses, suggested on the last occasion, but he had purposely left it blank in the resolution which he would presently lay before the meeting. Another point to be determined upon was the question of bonus. It was the opinion of many of the members of the Association that the question of how much bonus, or whether such bonus *should* or should not be paid, should be left to each individual millowner only, the Association fixing the maximum. They must, he thought, in a matter of that sort, allow a good deal of latitude, and if they were to carry the resolution which was before them, they must each and all be prepared to sacrifice their own little pet ideas, and to form an idea which would, as it were, combine all their views, and be for the general benefit. So far as he was concerned, he assured the meeting as their chairman that he would only be too glad to *conform* to any resolution that they might think was desirable in order that they might put an end to that most demoralizing state of affairs. He was very pleased indeed to inform the meeting that their old and honoured late President, Sir Dinshaw M. Petit, was quite of their opinion that they should stop the payment of daily wages. He was strongly in favour of stopping the payment of daily wages, and he thought that all his friends present at the meeting were equally anxious to do away with the system which was pronounced objectionable for more than one reason. He felt satisfied that they would come to some decision that afternoon, and he accordingly asked those who were opposed to the stoppage of daily wages to express their views and give them their reasons. Those who were anxious to stop the payment of daily wages and start monthly payments had already given their opinions, which had appeared in the shape of interviews in the *Times of India*. What they now wanted was that if any gentleman objected to their resuming monthly wages within a measurable time, let him be good enough to tell them what his objections were and what remedy he would propose to put an end to it. He had purposely left out the date from his resolution which ran as follows :—"That on and after . . . the payment of daily wages to mill-hands be discontinued. That bonus may be paid daily by such millowners as may desire to do so, but the maximum bonus is in no instance to exceed . . ." He left it to members to decide on the question of the date as well as the amount of bonus. He thought it would be very much better if there was a little elasticity observed in fixing the rate of the bonus. He was sure no one would pay a greater bonus than he desired, and there was no necessity, therefore, of laying down a hard-and-fast rule in respect of it. He might tell the members of the Association that in his own mills he had commenced to pay monthly wages from Friday last, and he believed that the Hon. Mr. Wadia had also been paying monthly wages for some time past. He was sure that if they would all sacrifice any little ideas they had on this side or the other, and think of the common good which was their own good, they would come to a decision that afternoon which would be beneficial all round.

Mr. Nathan enquired how long the bonus would have to be paid, and what would be the limit of such bonus.

The Chairman said that he would leave the question of the duration of payment open until they called another meeting. It might be for a month, six weeks or two months. He assured the meeting that if any member or members of the Association at any time thought that they should discontinue the bonus, and if they would be so good as to ask him to call a meeting for that purpose, he would be too glad to do so. The bonus might be paid until the next meeting.

The Hon. Mr. Wadia seconded the chairman's motion, reserving his remarks.

Mr. S. M. Moses suggested that the date for the discontinuance of daily wages might be fixed for the 1st of June.

The Hon. Mr. Wadia : As regards the bonus I would suggest that the maximum be fixed at five annas.

Mr. Nathan: To all hands ?

Mr. Wadia: No, anything less than five annas to all adults.

Mr. Nathan : Five annas is too high.

The Chairman : I won't pay if I can help it. Only we want to make it more elastic. I am willing to fall in with anything that may be decided by the meeting.

Mr. Nathan : Once it gets abroad that five annas have been fixed by the Association, the mill-hands are sure to demand the maximum.

Mr. Mulraj Khatao: Some of the mills are required to pay more in order to secure hands.

Mr. Fernandez : We might have a minimum and a maximum.

Mr. Dorabjee C. Shroff thought that while five annas would be sufficient to a mule piecer, it would be a little too much for the throstle piecer. If what transpired at the meeting was reported in the papers, the mill-hands all round would demand the maximum. They must have some basis or system to go upon.

Mr. Dwarkadas Dharamsi was in favour of giving a bonus at a certain percentage on monthly wages.

Mr. Nathan said that their object was to do away with the daily wages, and if they did not fix a limit to such bonus they would practically be paying daily wages.

The Chairman remarked that it was no use holding a desultory conversation. It must be remembered that members must not press too hard individual opinions on the subject, but should look to the general interest of them all and of the industry. Between himself and the Hon'ble Mr. Wadia, their Deputy Chairman, they represented fourteen or fifteen mills, and they were ready to agree to anything that was decided by the meeting. Unless they fixed the maximum, they would, as observed by Mr. Nathan, practically be paying daily wages.

Mr. Dorabjee J. Tata said that before they discussed the question of giving a bonus, he would like to obtain the sense of the meeting as to what the bonus meant. Did it mean that it was something to attract the operatives in larger numbers and more readily to their mills, or was it simply an allowance during the famine time to enable them to maintain themselves in comfort? If they first ascertained the nature of the bonus, it would better enable members to arrive at some definite decision in the matter. Five annas appeared to him to be a little too excessive, because it would amount to something like eight rupees a month. If the bonus was to take the place of daily wages, he was afraid it would practically have the effect of paying daily wages. They must fix the limit, keeping in view the fact that the bonus was intended only to prevent the workmen from being starved, the same as what was stated by the Hon. Mr. Wadia in his interview which appeared in that morning's *Times of India*. He (Mr. Tata) considered a daily bonus of two annas, which came to three rupees a month, in addition to monthly wages would be quite sufficient for the workmen to maintain themselves during the famine. His mill at Coorla, which was at some distance from Bombay, was considerably affected by the state of affairs prevailing in the City, and they had to pay their men a bonus of two annas, and as they had now about seventy per cent. of labourers working in their mill, the payment for bonus came to about Rs. 200 per day, or Rs. 5,000 a month, as extra wages. When the full number of men would work the payment would be considerably increased. The bonus, under these circumstances, should be fixed at the lowest limit.

Mr. S. M. Moses said that the rock on which they split was the amount of bonus, whether it should be five, four or two annas. He thought that in order to meet the views of at least the majority of members he would suggest that four annas be fixed as the maximum rate. They might, if they liked, give less than the maximum suggested.

Mr. Nathan supported the suggestion.

Mr. Sassoon J. David said that if they desired to fix the rate of bonus it must be for men, women and children. He suggested that male adults should be paid five annas, women three, and full-time boys two and half-time boys one anna each as bonus, these being the maximum rates.

The Hon'ble Mr. Wadia considered the last suggestion a very reasonable one and asked the meeting to adopt it. He congratulated the Association that they had after all arrived at a definite

conclusion in the matter of a practice which had proved so disastrous and which had materially injured the industry. He was of opinion that under the present circumstances of labour in Bombay the payment of bonus was imperatively necessary. They must remember that the mill-owners were not the only employers of labour in Bombay, but there were several others with whom the millowners had to compete. They knew that, on account of the dearth of labour in Bombay owing to the unfortunate visitation, tons and tons of goods had been lying on the wharves, and as these goods, some of which were of a perishable nature, had to be shipped, the Dock authorities naturally spared no expense to secure labourers wherever they could. He was informed by a member, who was present at the meeting, that he saw some of his own operatives engaged in the Dock painting the bottom of steamers. (Laughter, and hear, hear.) Labour was so dear at the present time that they had necessarily to adopt measures to secure the services of men in their mills. The time would soon come when they could do away with the bonus in the same way as daily wages. He hoped that the members would be unanimous in passing the resolution, which he modified by suggesting that the bonus paid to women be two instead of three annas as recommended by Mr. David.

The resolution, which was then put to the vote, ran as follows :—" That, on and after the 1st June, 1897, the payment of daily wages to mill-hands be discontinued. That a bonus may be paid daily by such millowner as may desire to do so; but the maximum bonus is in no instance to exceed five annas per day to male adults, two annas to women, two annas to full-time boys, and one anna to half-timers ; and that this scale of bonus continue in force until the next meeting of the Association."

The resolution having been carried unanimously amidst applause,

The Chairman said that there were several gentlemen who were not present, but he was satisfied that they agreed with them.

A vote of thanks to the Chairman terminated the proceedings.

PROCEEDINGS OF THE ANNUAL GENERAL MEETING OF THE MEMBERS OF THE BOMBAY MILLOWNERS' ASSOCIATION HELD IN THE ROOMS OF THE ASSOCIATION ON TUESDAY, 6TH JULY 1897.

Sir George Cotton presided ; and there were also present:—The Hon'ble Mr. N.N.Wadia, C.I.E., Deputy Chairman ; Messrs. C. N. Wadia and Nusserwanjee N. Wadia (Textile Manufacturing Co., Ld.); Hormusjee Sorabjee Batliwala (Jamshed Manufacturing Co., Ld.); Damoderdas Tapidas (Alliance Cotton Manufacturing Co., Ld.) ; D. J. Tata (Swadeshi Mills Co., Ld.) ; Dharamsey Soonderdas and Goculdas Naranjee (Soonderdas S.,W. and Manufacturing Mills Co., Ld.) ; Ranchordas Narotamdas (Presidency Mills Co., Ld.) ; Damoderdas Lakhmidas (Lakhmidas and Damodher Mills, Ld.) ; J. F. Fernandes, E. R. Khote, and S. D. Khote (Lord Reay Manufacturing Co., Ld.) ; Sassoon J. David (Standard and David Mills Co., Ld.) ; H. R. Greaves (Anglo-Indian, Empress and New Empress, Imperial, James Greaves, Leopold, Connaught and Howard and Bullough Mills Cos., Ld.) ; Bomonjee Dinshaw Petit (Manockjee Petit, Victoria, Framjee Petit, and Mazagon Mills Cos., Ld.) ; Fazulbhoy Visram (Star of India Mills, Ld.) ; Currimbhoy Ebrahim (Currimbhoy Mills, Ld.); Ramchandra Hemraj and Naranjee Dwarkadas (Jewraj Baloo S. & W. Co., Ld.) ; Vussonjee Khimjee (Wallace Flour Mills) ; Khimjee Purshotam (Union S. & W. Co., Ld.) ; J. K. Purolkar and Gordhandas Goculdas Tejpal (Bombay National Manufacturing Co., Ld.); Vijbhoocandas Atmaram (Saraswatee Mills, Ld.); S. M. Moses and A. E. Moses (Sassoon S. & W. Co., Ld.) ; Dharamsey Morarjee (Morarjee Goculdas and Mahaluxmi S. & W. Co., Ld.) ; Ahmedbhoy Hubibbhoy (Surat Press) ; D. C. Shroff (City of Bombay Manufacturing Co., Ld.) ; C. Douglas (Gokak Water Power and Manufacturing Co., Ld.) ; Govindjee Thakersey and Vithaldas Thakersey Mooljee (Western India, Indian Manufacturing, and Wadia Mills, Ld.); P. N. Wadia and J. N. Chichgar (Ripon Manufacturing Co., Ld.) ; Moolraj Khatao (Khatao Makanjee, Bombay United, and Britannia Mills) ; and the Secretary.

The notice convening the meeting having been read—

The Chairman, in addressing the meeting, said : Gentlemen,—In moving the adoption of the Committee's report, and in asking you to pass the accounts for the year ended December 31st, 1896, I will only detain you for a short time while I make a few remarks upon questions which are of interest to members of the Association.

THE INDUSTRY.

At no time has there been a better demand for our yarns than during the past twelve months. Many mills were able to sell their yarn production several months in advance, and up to the end of December earnings were such as to give good returns. Unfortunately the same cannot be said of the weaving branch of the industry—which for the past three years has been suffering from bad trade owing to the scarcity in the North-West and the Central Provinces—and has been still further depressed by the present famine. It is, I think, desirable that we should bear in mind the different circumstances which govern the two branches of our industry. The spinning mills depend chiefly upon the export trade to China, which this year took some 500,000 bales out of a total production in Indian mills of 1,100,000 bales—and this notwithstanding the fact that China herself largely increased her production, and received 25,000 bales from Japan against 5,000 bales in 1895.

With the opening of new ports and the extension of railways I venture to think there is still plenty of room for China to considerably increase her consumption. But we must remember that we have now two competitors for this trade, *viz.*, China herself and her near neighbour Japan ; so that, it behoves us, if we wish, not only to hold our own, but to increase our trade, to spare no efforts to produce a good quality at a price our neighbours cannot reach. We have the great advantage of having cotton at our doors, but this in itself is not sufficient. We want cheaper production, and this can only be obtained by keeping pace with the improvements in machinery, by careful management, and by a better organization of the supply of cheap labour which abounds in India, and in this connection I think we should give more encouragement to the Technical Institute by increasing our donation to Rs. 5,000 annually. Unfortunately for our Weaving Mills, they have to depend upon a more limited field for their trade, the bulk of the goods produced being used only by the poorer classes in India, and are thus more easily affected by good or bad seasons than are our yarns. This year unfortunately the whole trade of the country has been affected by the famine, and as a consequence our manufacturers have fared badly. Another element in their misfortune has been the steady increase in hand loom weaving, which, I fear, will always be a keen competitor with our machine looms in the manufacture of coarse cloths. The hand loom weaver has many advantages over the mills, among which are that his loom can be made and repaired by the village carpenter, and that it can be left alone if trade is bad, without incurring any charges, and although I look for an increase in our spinning mills, I must confess that I see very little room for any material expansion of our weaving sheds, unless, indeed, we can grow better cotton as suggested by Mr. Tata, or can import English yarn, and enter the markets in competition with our Lancashire friends. During the last month, however, there has been, I am glad to say, a decided improvement in our cloth market, and if we have good rains there should be every hope that our weaving sheds will soon regain their former prosperity.

THE PLAGUE.

As already observed, spinning mills were doing exceedingly well up to the end of December, when unfortunately the plague, which had been confined more to the eastern portion of the City, spread westwards and northwards, attacking the mill-hands, who had previously enjoyed a fair share of immunity. Numerous deaths, and the dread of compulsory segregation, caused large numbers to leave Bombay, the exodus continuing till the 21st of March (the *Holi*), by which time some 30 per cent. only of the hands remained in the City. Since then, however, there has been a slow but steady return, and in my opinion there is to-day a sufficent number of

trained men to keep all our machinery running. Some little disorganization and wandering still exists, but I am hopeful that the close of the present month will see the end of our troubles in this respect. Gentlemen, we have no doubt passed through a very severe trial, but all the same I think that we have very much to be thankful for. No city ever suffered so lightly in proportion to the extent of its population from such a death dealing epidemic, and never has a disease been more unflinchingly and successfully grappled with by the authorities of any country. I cannot help repeating the impressive remarks made to me by a gentleman largely interested in the trade of Bombay, and who at one time or other has held the high offices of Chairman of the Chamber of Commerce, President of the Bank of Bombay and a Trustee of the Port—his words were, "I have always been proud of Bombay, but never so proud of it as I am now at the way in which the plague has been tackled." Gentlemen, the mills have suffered, some from loss of profit, others from loss of both profit and capital, but our exports have gone on much as usual, and, if imports are behind, it is more due to the famine than to the plague. But for the unfortunate loss of life, Bombay would be much the same to-day as it was twelve months ago, except that we are much better prepared now to fight any similar visitation or other epidemic that abnormal climatic or other conditions might bring about. I see from the home papers that a gentleman who was in Bombay for only a few months during the course of the plague, left with the impression that we were short of hospital accommodation, and that the drastic measures proposed by some advisers should have been taken at once. As regards the former, I think it is within the recollection of us all that it was not the want of hospitals, but to get the people to use them that was our chief difficulty. The attempt by some of the mill-hands to wreck the Arthur Road Hospital early in the history of the plague indicated with what horror the working classes regarded segregation hospitals, and any attempt to adopt the drastic measures proposed of segregating the healthy, would, I venture to think, have closed your mills for some five or six months, and probably have disorganised them for at least twelve. They would have stopped your exports, and imports, too, from the want of labourers to handle the goods; and for reasons which are obvious to us all would have made Bombay nearly uninhabitable. You will remember that many of us built segregation sheds, but not with all our influence could we induce the men to occupy them, and that Government and the Commissioner of Police erected model camps with no better result, the men preferring to resign their appointments even, rather than accept free quarters under such circumstances. That the Arthur Road Hospital was not a model one, I freely admit, but it ought not to be forgotten that the original idea was that all Infectious Diseases Hospitals should be merely temporary structures, to be destroyed on the disappearance of an epidemic.

Segregation, as proposed, might have been possible with the help of an army, and at a cost that would have been ruinous to the city. But be this as it may, no one could prevent the masses from leaving Bombay to crowd the famine districts, many probably to die from starvation instead of from plague. Gentlemen, I think we have great cause to be thankful that during those gloomy days his Excellency the Governor and Council, while fully realizing the grave responsibility falling upon them at a time when famine in the Provinces required all their care and energy, never lost heart or head, but acted with wisdom and caution, and by the coolness of their judgment were able to grasp the situation and save the city from the panic that otherwise would assuredly have seized its populace. Indeed nothing was left undone that could be done, both to save life and to prevent the spread of the disease. The wise yet strong policy of Lord Sandhurst has secured the confidence of the people at large, and has resulted in their acceptance of measures which, had they been forced upon them at an earlier stage of the plague, would probably have so emptied Bombay as to have spread ruin and distress in all directions.

The appointment of the plague Committee and the Inspecting Justices followed, and were welcomed as a sequence upon the preparedness of the people to erect their own hospitals and to willingly use them for their own sick. The results that have followed, the tact and judgment of the gallant soldier who has presided over the Plague Committee, and the good work done by the Justices, helped by the co-operation of the people, must, I venture to think, be the most gratifying evidence, that his Excellency could have of the wisdom of his policy in dealing with the epidemic,

which was one of guiding and leading instead of forcing and driving. That the hospitals, which were at one time more feared by the people than even the plague itself have become popular is largely due to the loving and philanthropic care of the Sisterhood and the Nurses, whose Christian fortitude, devotion, and self-sacrificing denial will never be forgotten by the people of Bombay. Gentlemen, the plague has taught us much, and one lesson above all others, is that we should spare no expense and lose no time in cleansing our city and rendering it healthy by the adoption of enlightened sanitary measures and appliances.

BONUSES.

Unfortunately the plague has left the mills a legacy of disorganization, and it may take some little time yet to recover their normal condition. The bonus system, which doubtless was necessary to meet the difficulty the hands experienced in being able to obtain their daily supplies on their return to Bombay, cannot, I fear, be dispensed with immediately, and we may have to continue making small cash payments for a time. I would not suggest any combined effort to hastily discontinue the system, as I think it will gradually disappear as the supply of labour increases. Already many mills have reduced the amount sanctioned by the Association and discontinued the bonus in some departments.

IMPORTING LABOUR.

Many of our members are of opinion that we should not trust to the natural laws of supply and demand, but take steps to import labour from the North-West and the Central Provinces, and with this object a Sub-Committee has been appointed to go carefully into the question. Mr. Tata, who takes a very deep interest in, and has devoted much time to, the question, is of opinion that we can get better and cheaper labour outside the Bombay Presidency. I hope we may, but my experience is that the Purdesees, of whom we employ many, make good sepoys, and work fairly well in the blowing room and amongst the cards, but are very indifferent hands for frames and mules. The Konkani men, on the other hand, seem to me to be much more intelligent and active, and are more suited to spinning than those to be found outside our own Presidency. That we could and should have a better system of organization, I admit, and in this respect both the employer and the employed might improve their relations one to the other. I trust to submit for your consideration, later on, when we are more setted than at present the improvements I would suggest. The direction, I may, however, say, which I think these changes should take is regarding notices, leave of absence, payment of wages, and dwellings. In the last respect my friend the Hon'ble Mr. N. N. Wadia has set us a good example, and where the erection of houses is impracticable chawls might with advantage be rented. Wages at shorter intervals, decent and clean accommodation, would, I think, do much to raise the social condition of our workmen, and improve their comfort, which would give us much better results for the same wage and would be more satisfactory in every respect than the present production from lower wages.

EXCHANGE.

A good deal has recently been said about closing the mints, and some critics of the measure still harp upon the supposed injury caused to our export trade by the stoppage of the free coinage of silver. I submit that there cannot possibly be a better answer to these gentlemen than the fact that, though the mill industry has had to contend with a double exchange, *viz.*, in the relative value of silver and the rupee, and of the rupee and sterling, yet our trade with China, a purely silver-using country, steadily increases, showing, I think, that exchange has much less to do with our exports than has the demand for our goods. John Chinaman to-day with exchange at 164 is as ready to pay his 100 dollars for a bale of yarn as he was when exchange stood at 220 and he paid 75 dollars. I do not mean by this to say that fluctuations in exchange do not interfere at times with business, but what I do wish to maintain is that our exports are governed more by what we have to give and what other people require than by the medium with which we adjust our balances. I was not at first a supporter of the closing of the mints, but I certainly would be opposed to the re-opening of them now. I firmly believe, too,

that the time is not far distant when the object Government have in view, *viz.*, the establishment of a gold standard with a silver currency, will be achieved, and it would come much sooner and attain permanency were it not for the imports of silver. But irrespective of the Currency question, it seems to me that the large import of silver is fraught with danger, and that anything that can be done to prevent the people exchanging their rupees or their gold for a discarded and depreciating metal should be done. The question perhaps is a difficult one, but even with my free trade views I am tempted to think that it should be faced, as suggested by Mr. Sleigh, in his very able papers on the currency, by a duty on silver that would be prohibitive. It must be evident to all that, unless, from some unforeseen cause, there should be a marked improvement in the relative value of the two metals, gold and silver, the continual import of the white metal must dangerously impoverish the country. Iron, tin, copper and other metals used for manufacturing purposes are indispensable to the welfare of the people and have consequently steady market values, but silver, which every one is discarding, serves no indispensable purpose and is no investment for the people of India, whether they be rich or poor. I am inclined to think that the heavy imports of silver are to some extent due to the belief that the mints will be re-opened, and therefore think we should miss no opportunity of discouraging such hopes. To discourage this hope is my excuse for troubling you with my views regarding the question of Exchange. Gentlemen, I will not detain you any longer, and will conclude by expressing the thanks of the Committee and myself to our Secretary, Mr. Marshall, for the able manner he has conducted the executive work of the Association during the past year, and would also on behalf of the Committee and myself thank Mr. Michael who has carried on the work to our entire satisfaction during Mr. Marshall's absence.

The Chairman then moved that "the Report of the Committee of the Bombay Millowners' Association, together with the statement of Account for the year ending 31st December 1896, be received and adopted."

The Hon'ble Mr. N. N. Wadia, C.I.E., said: In seconding the resolution I will, with your permission, touch upon some of the points in the very exhaustive and lengthy remarks placed before you by our worthy Chairman.

RESIDENCES OF THE OPERATIVES.

I would urge upon every millowner to take over the control of these and make it as much a part of their business as the management of the mill, for the better the houses of the operatives, the healthier they will be, and better able to perform their work to the advantage of their employers. It is the want of sanitary houses that makes the hands sickly, desirous to return to the pure air of their country homes, and it is this frequent change of hands that makes the labour question a difficult one. The more labour is specialised, the longer the same individual is kept at work on the same machine, the greater will be the output of the machine; and even indifferent machines worked by dexterous and accustomed hands can be made to give results which will surprise those who complain about the efficacy of their plant. I therefore commend this question of the residences for the operatives to the earnest consideration of every millowner.

IMPORTATION OF LABOUR FROM THE N.-W. AND C. PROVINCES.

It will be interesting to you to know the progress that has been made in this respect. Some time ago your Committee appointed a Standing Sub-Committee, who have been able to secure the services of an agent who will proceed shortly to the North-West and arrange to send here families of workmen. Mr. Mulla is one who has had considerable experience on mill work, and the Committee believe his services will give satisfaction. An agreement, as drafted by the solicitors, is to be obtained from the families desirous of serving, and it is hoped that these efforts, if rightly directed, will secure to Bombay mills a cheaper and more permanent class of labour.

BONUSES.

Under the circumstances now prevailing with the uncertainty of weather the mills still not in possession of the full number of workmen they require it would indeed be premature to do away with the extra payment over wages, as it tends to compensate for the dearness of grain.

COST OF PRODUCTION.

It has been suggested—and I quite agree in it—that so long as we can produce our yarn at less cost, we need not fear the competition of China or Japan.

COAL.

In this direction a distinct step has been taken within the last twelve months by the use of Bengal and Singareni coal. That these are suited for the purpose there is now no gainsaying; but the freight on Singareni coal is exorbitant, and efforts should be made to induce the G. I. P. Railway to reduce their charges. The cost of freight in the case of Bengal coal, which has to travel some 120 miles to Calcutta, and thence by the Hooghly to the sea and thence to Bombay, is about Rs. 7-8 per ton, including the heavy port dues of the Hooghly and the dues at Bombay, while the freight on Singareni coal to Bombay is Rs. 8-8 per ton. The Coal Mining Company might be asked to come to our help and might be induced to reduce their rate for coal at the mouthpit to the level of that at the Bengal pits. As regards cotton, Egypt is day by day coming closer, and Egyptian cotton can be laid down in Bombay at or about the same cost as at Liverpool or Manchester. Thus by inducing the Railway Company to reduce the freight on Singareni coal by securing the cheap and permanent labour from the North-West Provinces, and with cotton laid down at Bombay at the prices obtaining at Liverpool, we should be able to so reduce the cost of production, and thus manufacture most of the goods of such descriptions as are imported in India, and will also be able to make us hold our own in the China market. I now pass on to the

WEAVING INDUSTRY.

I hold that the excise on cloth is inequitable, and is a distinct step in fostering the hand-loom against its competitor the power-loom. You are aware, from figures given on a former occasion, that some 28 millions of pounds of yarn are consumed by the hand-loom industry, against some 11 millions by power-looms. It, therefore, must become the duty of this Association to persevere and urge for the removal of the cotton duties.

EXCHANGE.

You, Sir, have touched upon the Currency question, that it is but right that through you our views should go to those in authority, that though the Association by no means approves of the step to regulate the value of the rupee by legislation, it would, on the other hand, now be a greater mistake to open up the mints. It is well-known to us natives of India how large sums have been hoarded in the shape of Bar silver, and if the mints are re-opened the injury to trade will be greater than that created by the closing of the mints.

FAMINE.

This brings me to the question which is no doubt uppermost in the mind of every one. The recent want of rain has created an anxiety which has seldom been felt before throughout the country. We yet trust and hope that help may come from Providence, otherwise it is not possible to imagine the gravity of the position which a second year's famine would mean. If, according to the last published return, we have some 41 lakhs of persons on famine work—if, by any possibility a second year's famine is in store for us, we may have to cope with a much larger number—about half the population of the country. No amount of money could be sufficient to cope with such a vast calamity. To those who have thought over the matter the question suggests itself, Can we by further developing the various industries and manufactures and by taking advantage of the various mineral and other resources in the country, employ, instead of the present 3 or 4 per cent., a much larger percentage of the population? That manufactures and industries are capable of expansion there is no gainsaying, and if instead of hampering their development by

prohibitive duties or legislative enactments, Government would aid and foster the developments, an important factor in the solution of the question of future famines will be solved. It is here unnecessary to go more fully into this question, but I trust these remarks may lead to a discussion of the question. I have much pleasure in seconding the adoption of the report.

Mr. S. M. Moses said: Mr. Chairman and Gentlemen,—The report which was issued by the Committee is so full of facts and figures that it leaves little for me to add. But at the same time I think that a short account of the ordeal through which we have passed during the year under review when placed upon the records of this Association will perhaps prove an interesting reading for the future millowners of Bombay. The effects of the plague and famine has had the most depressing result on our mill industry. Despite all the inducement held out by the millowners, there was quite a stampede amongst the operatives, who left in large numbers, and at one time they were reduced to about a third of the usual complement. Most of the mills, however, with only a few exceptions, kept on working, in consideration of those brave people who stuck to their posts at the risk of their lives; as also with the view of preserving the organisation of the mills, and keeping their machinery in good working order. The wisdom of this resolution was shown from the fact that, as soon as the influx of population began, their mills were the first to get filled up. Gentlemen, those who had the misfortune to lose several of their servants in their own compound, and in addition to their daily routine of work, had to go out daily plague-hunting from house to house, can alone realise the mental anxiety and physical hardships they had undergone. It is a matter of no little self-gratification to come out of it unscathed. However, I am pleased to observe that, owing mainly to the efforts of General Gatacre's Committee, which was so well organised and worked smoothly without affecting the susceptibilities of the natives, they have so far succeeded in stamping out the plague, that I hail this day with delight, being for the first time, since September last, that a clean bill of health was recorded. There was not a single case of attack or death by the plague. I hope it has left us, never to return. Gentlemen, you are aware that, owing to the scarcity of hands the millowners were obliged to pay the operatives their wages by the day. This pernicious system was continued till the end of April last, when a meeting was called, but the millowners were not unanimous, and at one time it looked as if the operatives were to have their own way. But thanks to the perseverance of our worthy Chairman, Mr. (now Sir) George Cotton, whom I take this opportunity of congratulating for the honour of knighthood conferred upon him by her Majesty the Queen-Empress—(cheers),— another meeting was called about the middle of May, and it was then unanimously resolved to abolish the system of daily wages from the 1st June, and I am pleased to say it was adhered to by all the mills. It is now the question, when will the bonuses decided at that meeting to be paid to the mill-hands (until they are placed in funds to pay their way) should be discontinued. I presume with a good downpour of rain, which has happily commenced, has to a certain extent allayed the anxiety which has prevailed in the commercial circle. The millowners will in a short time be in a position to put a stop to the payment of these bonuses altogether, and I earnestly hope that the rainfall, which has so opportunely commenced to-day, may be evenly spread over the season, so as to yield a bumper crop of cotton and cereals. Thus, India may be extricated from the dire depression in which she was cast last year. (Applause.) There is one subject which I was not prepared to discuss, but having been introduced by our Chairman I feel bound to take notice of it. I mean that broad question of Silver and Exchange. I am sorry I cannot agree with the Chairman, when he said that it did not matter what the exchange was; John Chinaman was prepared to buy our yarn. As an illustration he gave, that before the closing of the mint the price of our yarn in China was $75 per bale, but now, owing to the fall of exchange, the Chinese buy just as eagerly at $100, and our exports have increased since then. To this I say that by the Commercial Law the cheaper we can lay down our produce on the consuming market, the greater would be the impetus to consumption. The reason why our export of twist to China with the present high ruling dollar prices was not diminished is because that China is a large country and every day our yarn finds its way to distant regions, and I maintain that, had the prices of our yarn remained at $75, our exports would have been doubled or trebled by this

time. We must not lose sight of the keen competition with which our yarn has to meet with no mean an enemy—I mean the Japanese mills, who work day and night (by electric light), and I find the demand for our higher counts, Nos. 20 and 16, have considerably fallen off in China. I attribute it to the competition of Japanese mills. The Chinese are also erecting a number of mills. These will in their turn come in competition with our own. It behoves us, therefore, to lay down our yarn as cheaply as we can on the China market.

DUTY OF SILVER.

It would have been advisable to have placed a differential duty upon silver simultaneously with the closing of the mint so that the trade would have adjusted itself, but having missed that opportunity, any attempt to do so now would dislocate our trade with the Far East and would inflict a fatal blow on our mill industry. Exchange is low enough now—in Hongkong 158. Shanghai 215, against 220 and 306 before the closing of the mint. Imagine what will be the consequences now if a prohibitive duty was placed on silver imported into India, as suggested by my friend, Mr. Sleigh. As to the note of warning sounded by our Chairman, who very properly enquired what becomes of the silver so largely imported into India by every mail, and we should warn our native friends in being tempted to buy them on account of their cheapness. I say this, is a little premature ; as yet no mischief is done, the natives are engaged in unearthing old rupees from under ground, and replenishing their treasures with what they consider very cheap Bar Silver. But, unfortunately for them, it is getting cheaper every day. But I fancy a large quantity of silver goes for the coinage of the native mints and a very large quantity is required for ornaments. Let us take the population of India at three hundred millions, and each requires a bracelet or a necklet. What an enormous quantity of silver will be absorbed for this purpose ! We have two interests to serve—(1) if we will advocate the raising of Sterling Exchange, it will be the means of improving Indian finances, which may enable the Minister to reduce taxes. (2) But as millowners we should watch our interest and prevent any undue pressure to be brought to bear upon the already depraved state of China Exchanges, the upshot of the whole theory being, in my humble opinion, to let time work its own cure without our resorting to artificial remedies. (Loud applause.)

The resolution for the adoption of the report was then put to the vote and carried.

It was then proposed by Mr. Hormusjee Sorabjee, and seconded by Mr. Fazulbhoy Visram, and carried—That Sir George Cotton, Kt., be re-elected Chairman, and the Hon'ble Mr. N. N. Wadia, C.I.E.,Deputy Chairman of the Bombay Millowners' Association for the year 1897, and that the Committee for the same period be composed as follows :—Messrs. Bomanjee Dinshaw Petit, C. Douglas, Ahmedbhoy Hubibbhoy, Dinshaw E. Wacha, Damoderdas Tapidas, K. R. Cama, Dharamsey Soonderdas, Gordhandas Khatow, Runchordas Narotumdas, Sassoon J. David, H. R. Greaves, Manmohandas Ramjee, Jeejeebhoy Framjee Petit, D. J. Tata, D. C. Shroff, Vithuldas Damodar Thackersey, and Jamshedjee Ardeshir Wadia.

On the motion of the Chairman, seconded by Mr. Currimbhoy Ebrahim, it was resolved that the Committee be empowered to pay from the funds of the Association to the Victoria Jubilee Technical Institute the sum of Rs. 2,000, being the Association's donation for the year 1897-98.

On the motion of the Chairman, seconded by Mr. Vizbucandas Atmaram, it was further resolved that the action of the Committee in placing the sum of Rs. 3,000 at the disposal of the Standing Sub-Committee recently appointed by them to arrange for the experimental importation of labour for the Bombay mills from the North-West Provinces and other parts of India be, and is hereby, confirmed.

Presentation of an Address to Sir George Cotton.

At the termination of the proceedings of the Association's meeting,

The Hon'ble Mr. N. N. Wadia, the Deputy Chairman of the Association, said :—

Gentlemen,—I have no doubt every one here feels a real pleasure in offering to our esteemed Chairman congratulations on the high honour which it has pleased her Gracious Sovereign to confer upon him. (Cheers.) We will all admit that on no better shoulders could such an honour have more fittingly fallen than those of our amiable and distinguished citizen, Sir George Cotton. His zealous and assiduous work in all that pertains to the welfare of the City is well known, but it is not these we are met this afternoon to recognise. They, I feel, will be dealt with elsewhere, but our object to-day is to offer our tribute of esteem, respect, and goodwill for much useful work in promoting the industry of which Bombay is so proud and to which is due (in no small measure) the esteem in which this Association is held by Government. (Cheers.) We feel that in honouring you, Sir, our beloved Empress has honoured this Association, and in asking you to accept this token of our esteem and respect (which I trust will remain an heirloom in your family) we wish you a long life in health and happiness to enjoy this great honour. (Loud cheers.)

Mr. C. J. Michael, the Officiating Secretary, at the request of Mr. Wadia, then read the following address :—

To

SIR GEORGE COTTON, KT.

SIR,—The honour of Knighthood that has just been conferred on you by her Most Gracious Majesty the Queen-Empress, furnishes a fitting occasion for us, the members of the Bombay Millowners' Association, to offer you our sincerest congratulations upon a well-merited distinction which, we make bold to say, extending beyond the recipient, includes in its reflection our City, the scene of your labours. Your sojourn in India covers already the best part of a working life, and how usefully that life has been spent will appear from the most simple record which is all that the limits of the present address will allow. The sympathetic and friendly demeanour which characterises your relations with the people of India owes much, we think, to your experience, which, at an early period, threw you into intimate association with the inhabitants of the interior. While laying the foundation of your present important business, you found time as Chairman of the Municipal Committee at Broach to do public work which is gratefully remembered to the present day. The combination of private and public duty, which has been so conspicuous a feature in your career, has continued without intermission to the present time. As President of the Municipal Corporation, Chairman of the Bank of Bombay, the Millowners' Association, the Bombay Association of Fire Insurance Agents, the Victoria Jubilee Technical Institute, Sheriff of Bombay, Special Magistrate in connection with the Riots of 1893, Agent for the Anglo-Indian Spinning and Manufacturing Company, Limited, the Empress and New Empress Spinning and Weaving Company, Limited, the Howard and Bullough Mills Company, Limited, the Imperial Cotton Mills Company, Limited, the James Greaves Mills Company, Limited, the Connaught Mills Company, Limited, and the Leopold Spinning, Bleaching and Manufacturing Company, Limited, not to speak of numerous other duties of a minor character, we have had ample evidence of an intelligence of the highest order coupled with a sense of duty that combined form the best ideal of a true citizen. The progress of the cotton manufacturing industry during the last quarter of a century owes much to your energy and perseverance, and the group of mills with which your name is directly associated has been a standing example of what good management and efficient supervision can effect through all the changes to which an industry depending largely on foreign markets is constantly exposed. It is with pleasure that we address you, not as a friend who is leaving us, but rather as one before whom lies a long career of honour and usefulness. Should the day arrive, as it probably will, when your past services alone may claim for you an honourable exemption from further labour, we feel assured that the kindly feelings which

you have gained in Bombay will remain with you wherever you may go and will form a life-long bond between us. We beg of you, Sir George, to accept this tribute and expression of our high esteem—an esteem based on long years of pleasant intercourse.

In the name and on behalf of the members of the Bombay Millowners' Association,—We beg to remain, Sir, yours faithfully,

N. N. WADIA, *Deputy Chairman*,
BOMONJEE DINSHAW PETIT,
C. DOUGLAS,
AHMEDBHOY HUBIBBHOY,
DAMODARDAS TAPIDAS,
K. R. CAMA,
DHARAMSEY SOONDERDAS,
RUNCHORDAS NAROTUMDAS,
SASSOON J. DAVID,
H. R. GREAVES,
MANMOHANDAS RAMJEE,
JEEJEEBHOY FRAMJEE PETIT,
D. J. TATA,
D. C. SHROFF,
Members of the Committee.
C. J. MICHAEL, *Officating Secretary.*

Sir George Cotton, who was received with cheers, said: Gentlemen,—I really do not know how to thank you for this most unexpected honour. I, of course, highly prize the great honour that has been done me, because I feel it is a great compliment paid to the City of Bombay and to this Association, and to the City generally—(cheers)—and as such I prize it very highly indeed. I have had the honour, and, I may say, the privilege—because I have always esteemed it as a very great privilege—to be your Deputy Chairman and your Chairman, and it is a privilege which I have enjoyed much, because you have always been so very considerate and so very kind to me. There is one very great pleasure this honour brings to me, and it is that I have had so much kindness shown to me by so many friends in the City, and now by your good selves, and I thank you all very sincerely for this great honour that you have done this Association, of which I flatter myself that I am a part, and of which I feel a great honour to be a part. (Loud cheers.)

The address was then formally presented to Sir George Cotton by the Hon'ble Mr. Wadia.

The address, which was beautifully engrossed on vellum, was enclosed in a silver casket of Madras Swami work, and stood on an ebony stand of elegant workmanship, the whole fitting into a richly inlaid sandalwood box. The address was executed by the *Times of India* Press, while Messrs. Bhamgara & Co., of Bombay, Madras, London, and New York, were responsible for the casket, stand, and box. Both the address and casket were much admired by those present.

On the motion of Mr. S. M. Moses, seconded by Mr. Ahmedbhoy Habibbhoy, a vote of thanks was passed to the Chairman, and the proceedings terminated.

Imported Labour for the Bombay Mills.

BOMBAY, 26*th May* 1897.

As the question of the importation of labour is coming up for discussion at the next Committee meeting of the Millowners' Association in response to our letter of the 19th instant, I have thought it best to re-publish in this form all the previous correspondence that has passed on the subject, so as to afford a means of easy reference. I also take this opportunity of anticipating certain objections that may be raised to the scheme, and of suggesting in faint outline the means that might be adopted for putting it in force.

Our firm's endeavours to call in Government aid has met with some hostile criticism. It has been contended that private enterprise should be employed to regulate this question which, it is alleged, concerns the mill industry alone. But this is a matter in which an equitable adjustment of responsibilities would be beneficial alike to the State, as representing the poverty-stricken masses of India, and the employers of labour. The pressure on the soil in many of the congested districts is, as we have already pointed out elsewhere, so great that it is to the interests of Government to find a safety valve for the relief of this pressure. And it is in industrial labour that such salvation can be found.

What agriculture cannot do for the labouring classes of India can be accomplished by the careful fostering of the textile and other industries. Once our working men are trained into steady habits of labour and to look to industrial, rather than agricultural, pursuits as a means of permanent livelihood, Government will be freed from a vast amount of anxiety and need no longer be on the constant look-out for supplying food and employment for the ever-increasing labouring population.

To those interested in the welfare of the mill industry the benefits brought about by such a change of habits will be equally great. It will be readily acknowledged that there is in India a vast scope for the development of the cotton trade, which under favourable circumstances would be able to compete on equal terms with other rival supplying centres. The great stumbling block in the path of progress in this direction has always been the dearth of efficient labour, which has hitherto prevented us from fully supplying even our own wants. In the production of coarse goods, India has so far been able to fairly hold her own. This is owing to the fact that but a comparatively small amount of skill is required in their manufacture. But even this position is rendered insecure by the advent of Japan and China in the field of competition. Our only hope of coping successfully with these formidable rivals lies in improving the efficiency of our workpeople.

But if enhanced skill is necessary in order to maintain our present position in the industrial work, how much more is it essential to enable us to take a place in the forefront by arriving at the long-wished for goal of spinning and manufacturing higher counts of yarns and finer qualities of goods? As pointed out by me some time ago, nearly thirty crores of rupees worth of grey goods are annually imported into India. There is not the least doubt that, if we can secure sufficiently steady and skilful labour for our mills, a large portion of these goods can be manufactured by us out of Egyptian cotton either imported or grown in our own country.

Government cannot but acknowledge that, in this Presidency at least, the earnings of our mill-hands have helped in many districts to pay the agricultural cess. It is evident, therefore, that the further development of this industry and its expansion to the widest scope would materially help to improve the condition of India and add to its wealth. But even if it does nothing more than relieve the pressure upon the soil in some congested districts, such development ought to receive the fostering care of Government, which should support every movement undertaken with that object. In the correspondence carried on by our firm we have tried to show that such object can best be attained by properly-directed immigration. To divert this stream of immigration into proper channels, the controlling hand of the State is required in securing, for the superfluous population of a district which cannot maintain it, a home in another where remunerative work is spoiling for want of labour. Without official supervision and checks, the transport of a large body of ignorant peasantry over long distances might be open to abuse and end in defeating the object with which such a beneficial measure was undertaken.

Without the stimulating effect of healthy outside competition, the Konkan labourer is not likely to wake up to a sense of his own worthlessness and incompetency, and return fair value for the wages paid to him. As long as he remains master of the situation owing to his enjoying a monopoly, he will hamper the legitimate growth of the industry in Bombay. As on account of its geographical position, Bombay is likely to remain for some time to come as the centre of the cotton trade in India, anything that stands in the way of its success is to be approached not so much from a provincial as a national standpoint. As Bombay labour has been found not only unequal to our actual needs, but even a curb upon our legitimate desire for expansion, it is a matter for regret that our representation in 1889 to the local Government on the subject of the importation of labour from the North-West Provinces met with unfavourable reception on the plea that, if more labour was wanted, it would be better to procure it from this Presidency rather than from the North. But, as it has been amply shown in our last letter to the Millowners' Association, local labour is not likely to prove so satisfactory as labour brought from some distance.

In this connection I would like to draw attention to one point, which will be readily conceded by every experienced mill manager. The existing conditions of labour make it almost impossible to use in our mills machines of a more elaborate type with the latest improvements, through fear of damage by careless and unskilful handling. This places the industry at a considerable disadvantage and precludes it from reaping the benefits of any invention which would enable it to hold its own against its rivals on the continent of Europe and elsewhere.

I think no millowner will at the present moment refuse to admit that the plan of importing labour from other provinces, where there is a superfluity of it, is worth some trouble and expense. If individual owners would undertake, by way of experiment, to find employment for a limited number of workpeople—men, women, and children—the Association might with advantage use its powerful organisation to further the project. The best method of proceeding would, I think, be to appoint two or three intelligent men to act as our travelling agents and visit the districts likely to supply labour. They should be provided with credentials, in the shape of letters, to the superior authorities of some of the famine centres. Their business should, in the first instance, be to look out for likely agents who could procure labour. But in no case should they appoint them to act for the Association unless they are recommended or approved by the central authority of the district. If need be, the local Government should be approached with a view to assist in procuring this official sanction, which I consider essential to the success of the scheme. For these labour agents are apt to abuse their opportunities and are looked upon with deserved suspicion both by the labouring population and the village authorities. The approval and assistance of the district officials would greatly facilitate matters. Government aid should only be called in to remove hindrances and make the wheels run smoothly. Private enterprise must do the rest.

To ensure steadiness the agents must strive to secure the transfer of a whole family consisting, say, of a husband, wife, and two or three children. In the famine districts children and young persons are most in want of relief. And these are the class of people who would suit our market admirably. They are always more teachable, and, if brought up in the way they should go from their very childhood, they would form excellent material for the future. In the meanwhile they could be profitably and suitably be employed on ring-frames. It is to the development of ring-spinning that we must look for the expansion of the mill industry. First, it enables us to employ child-labour, which, besides being less costly than adult-labour, is also more skilful. His suppleness of finger—nay, the very smallness of his size, is entirely in favour of the child. And in this respect we can claim to have an advantage even over Europe, as the native of India's superiority in quickness of eye and the flexibility of the joints is manifest, not only in the juggler's art, but also in the cricket field.

Before leaving their homes, the men should be made to sign a contract in the presence of their local authorities agreeing to serve for a period of three years at least. All expenses incurred in the transport should be treated as advances to be repaid out of future earnings. It would be an advantage and inspire confidence in the immigrants if, during at least the first year of contract, it

could be arranged that food and lodging should be supplied as part payment of wages, leaving two or three rupees in the hands of the labourers for emergencies. This would bring the total wages of each adult individual to not more than about eight rupees—perhaps even less. Any hesitation that the immigrant might feel about leaving their native villages, owing to their ignorance of the cost of living in Bombay, would vanish at the prospect of such an arrangement, which would not press heavily on the owners. As it is, every mill has to employ and bring up to work a certain number of hands fresh from the plough and the Marwari's clutches. It would be better far, therefore, to train up a class of workmen who would be likely to remain permanent residents and share with us the benefits of their improved skill. If the experiment is to be tried, no better time than the present could be found, when all the conditions are favourable to success. Let us then be up and doing, and let each individual try to help himself and the rest, instead of sitting apart with folded hands, awaiting the result of other people's endeavours and exertions and then quietly stepping in to share the benefits.

JAMSETJEE N. TATA.

THE SWADESHI MILLS COMPANY, LIMITED,
VICTORIA BUILDINGS,
BOMBAY, *May 11th* 1897.

JOHN MARSHALL, ESQ.,
SECRETARY, MILLOWNERS' ASSOCIATION,
BOMBAY.

DEAR SIR,

At a recent meeting of the Millowners' Association, the Hon'ble Mr. N. N. Wadia advocated the adoption of the views advanced by us in the correspondence which we addressed to your Committee in August 1888, and subsequently in September 1892, on the subject of the importation of labour for the mills of Bombay from the North-West Provinces and Oudh. Then your Committee, though they declared themselves to be in agreement with us to some extent, expressed an opinion that "the true interests of the mill industry of Bombay would be best served by permitting the ordinary law of supply and demand to regulate the supply of labour and the price paid for it." No doubt they were influenced in arriving at their decision by the favorable conditions under which the industry was then working. But two years later, when it was passing under a period of depression, they evidently took an opposite view and took the initiative in convening a general meeting of the Association "for the purpose of considering the question of a general reduction of wages of mill employés." Though this proposition was not carried by the general body owing to a want of agreement as to details, this agitation was valuable as an indication of the desire on the part of the Committee to grapple with the labour question. This encouraged us to write to them again on the subject in September 1892 as stated above, but our communication met with no better success.

The crisis through which the industry is now passing, owing to the disorganisation of labour, has opened the eyes of all millowners to the disadvantages of relying upon one source of supply only—and that an inadequate one. We therefore are of opinion that the time has now arrived for a reconsideration of the question of the timely provision of an adequate supply of labour to meet the increasing demands of our rapidly-expanding industry.

In our previous letters we pointed out that the effective settlement of this question would play an important part in the future development of the trade, whose bounds would, for some time to come, be restricted not so much by China's capacity for absorption as by our limit of production. That there was room enough for an increase in the number of our mills if only a sufficient amount of labour could be procured to work them. This we proposed the Committee should help to secure from the North-West Provinces, where there was an over-abundance of cheap labour. Those letters went fully into these questions and gave comparative tables of earnings in Bombay and the North-West, from which it was attempted to be shown that the difference was so much in favor of Bombay workmen that there would be no difficulty in importing the necessary amount of labour and thus reduce its cost.

In further support of these views, we now beg to advance that, though wages in India are comparatively low and hours of so-called work longer, as it was made abundantly manifest

during the enquiry into the condition of factory labour in India, the labour we have been employing in our mills could by no means be called cheap, because it was not efficient. This deplorable inefficiency is mainly due to a want of stability and fixity of labour consequent upon the hereditary pursuits of the men from amongst whom the majority of the operatives are drawn. They all belong to the cultivator class possessing small holdings of their own, who, either driven by agricultural distress or tempted by the relatively higher remuneration obtainable in our mills, or perhaps impelled by their inherent restlessness, migrate from their Konkan habitations into Bombay.

This fitful supply of labour, not being quite commensurate with our rapidly-increasing demand, has served to raise the price paid for it, and wages keep steadily growing higher. Further, the want of healthy competition tends to make the conditions of labour so very easy that, in spite of his proverbially unthrifty and improvident habits, the Bombay mill-hand is rendered temporarily independent of mill work in three or four years' time.

Such favorable conditions having dispelled from his mind the adverse circumstances which first led him to leave his native fields, he readily yields to the feeling of home sickness which gets hold of him and becomes a cultivator again. But cultivation as a means of livelihood is too uncertain, and sooner or later he is thrown into the clutches of the money-lender, to whom he is obliged to mortgage his lands, to redeem which he has again recourse to factory labour in Bombay.

By this time what little skill he had acquired in manipulation of his special machine has almost deserted him and his services are not so valuable as before. Owing to the dearth of labour he has no difficulty in finding employment either on the same class of machine or, failing that, on an entirely different machine. His wages for such work as he does being fixed on a liberal scale, he has no inclination to apply himself with energy to his work or ambition to acquire greater skill with a view to adding to his earnings.

It is not surprising, then, to find it authoritatively asserted "that the Indian operative's expenditure of energy per day is only one-third of that of the English operative." In other words, it takes on an average three Indian workmen to perform the work of one Englishman. From the above it is evident that the Konkan is far from satisfactory as a recruiting ground for our mills. This source of supply is in no way adequate, as it neither offers that redundancy of labour which would ensure a favourable adjustment of wages, nor that stability which is essential for securing efficiency.

The remedy for this state of things seems to us to lie in the direction we have pointed out—importation of labour from the North-West Provinces, where wages are much lower than those prevalent in Bombay for similar work. For adults they range from Rs. 5 to Rs. 6, and for children about half that amount. The reason for such a state of things was shown clearly enough in our letter to your Committee in September 1892, and we cannot do better than quote from it here :—"The North-West Provinces are known to be one of the most congested provinces in the Indian Empire. Subsistence there immensely presses upon the soil. One of the greatest economic problems the Imperial Government has to deal with is, how to diminish the burden of this overcrowded population by means of immigration. It is in these provinces that the largest number of the employed are to be found, who seldom know what it is to get one full meal a day."

What can be better for our requirements than such a state of affairs? A proposal such as we have formulated is fraught with benefit to both parties—the employers and the employed. Our mills are in need of abundant and cheap labour, and the North-West Provinces want employment for their surplus population. If an undertaking of such mutual advantage is to be begun, what more favourable opportunity could be found than the present juncture? On the one hand, famine is raging over the land, and its dread presence has brought the labouring classes of the North-West face to face with starvation. On the other hand, in Bombay the industry is passing through a crisis such as it has never experienced before, due to a calamity which has stricken its workpeople with terror and driven them out of the town in thousands. Labour has become so scarce that, in spite of paying daily wages in cash, amounting in some instances to almost double the average earnings in normal times, only about two-thirds of our machinery can be kept going. Millowners would be only too glad under these circumstances to secure a supply of labour that would enable them to relieve the existing pressure and reduce wages to something

like normal, if not economic, limits. The price of food stuffs is, if anything, cheaper in Bombay at present than in the North ; and in our mills up-country labourers could easily earn from three to four times the wages they are earning on relief works. Most mills have started grain shops and chawls of their own, and the question of housing and feeding the immigrants would not present much difficulty.

If the prevailing epidemic has taught Bombay millowners one lesson, it is the importance of looking somewhat better after the welfare of their operatives and inquiring into the condition of their dwelling houses. Owing to the demolition of a large number of buildings usually occupied by mill-hands, employers of labour have to face the question of erecting suitable house accommodation for their employés. As a matter of fact, the Hon'ble Mr. Wadia, the Vice-Chairman of the Association, has already taken the subject in hand and built a model chawl, to which he drew the attention of millowners at the recent meeting of the Association. So it cannot be urged as an objection to our scheme that it would involve any extra burden beyond what would have to be borne in the ordinary course of events.

But we would like to lay great stress upon what we consider to be the main advantage to be derived from this scheme. We have already pointed out how the Konkan labour, on which we mainly rely, dear as it is, is rendered dearer still for want of efficiency, and thus adds considerably to the cost of production. The cause of this inefficiency we have shown to lie in its instability. Now owing to the absence of these very causes which make the Konkan labour so very unsatisfactory, the labour imported from Upper India is eminently suited for our needs. To begin with, the North-West man belongs to the landless class and has no fields of his own, the cultivation of which would form a counter-attraction to factory labour. Next, his home being situated at a considerable distance from Bombay, he is not likely to be tempted by its propinquity and easy accessibility to visit it often, as a journey to his native village would be an undertaking involving some trouble and expense. There would be therefore very little to prevent him from making Bombay his permanent home. On the contrary, the better conditions prevailing here with regard to wages would act as an inducement to him not to return, and the reports he would naturally send home of his prosperity would induce more and more labourers to work their way to Bombay to share in this rich harvest. Once this stream was set flowing, it would broaden into a wide river, along which regular communication could be maintained. This influx cannot but fail to have a salutary effect on the Bombay men. Leaving alone the natural effects of competition, the steadier habits of the Hindustani men would serve as an object lesson which would not fail to do good.

Our own experience gained at Nagpur is favorable to this conclusion. Labour there is mostly derived from classes permanently resident in the neighbourhood. A comparison of the work turned out at Nagpur and in our mills at Coorla shows that both in quantity and quality the labour at Nagpur compares favorably with that in Bombay. This is confirmed by the employment at Coorla of a few Nagpur hands who, working side by side on the same class of machine as the Bombay hands, produce in some cases 50 per cent. more work of a better quality. The instance quoted by the Vice-Chairman of the Oldham and Bolton operatives points in the same direction, *viz.*, that the steady manipulation of the same machine for a lengthened period of time alone gives the requisite skill.

In our previous letters we have already pointed out how the Association could help in bringing about such emigration, so it would be fruitless to recapitulate further than to suggest that your Committee should enter into negotiations with the local Government and the Government of the North-West Provinces with a view to providing facilities and removing all hindrances from the way of any private enterprise that would seek to introduce such labour into Bombay.

We hope your Committee will give early consideration to this representation of our views which we have laid before them in the hope that they might suggest some sort of remedy for the present deplorable state of affairs, and be of considerable benefit to the industry in future.

Yours faithfully,
TATA & SONS.

Appendix S.

STATISTICS.

STATEMENT of Imports of Piece-Goods (Grey, Bleached, Coloured and Printed) and of Yarns (Grey and Dyed) from Great Britain into Bombay, Calcutta and Madras, from the year 1851 *to* 1896, *both inclusive.*

Year.	Piece-Goods.			Yarns.		
	Bombay.	Calcutta.	Madras.	Bombay.	Calcutta.	Madras.
	Yards.	Yards.	Yards.	Lbs.	Lbs.	Lbs.
1851	116,351,747	213,757,342	3,712,729	6,384,321	18,281,592	1,289,835
1852	113,567,856	163,851,027	3,731,934	5,681,870	13,946,539	1,503,000
1853	130,838,032	172,098,876	8,038,050	6,849,463	15,350,537	2,068,994
1854	192,200,419	271,208,527	8,695,054	7,668,093	15,650,107	1,946,584
1855	128,193,027	256,069,194	6,542,924	7,447,529	16,901,310	2,107,969
1856	130,459,853	275,016,345	4,517,561	4,559,670	15,224,557	1,923,999
1857	137,761,636	235,190,273	9,375,347	2,838,644	10,691,863	2,370,741
1858	281,836,364	416,362,074	15,431,647	8,744,517	18,369,490	4,036,325
1859	307,086,509	520,899,016	20,425,632	12,899,875	20,043,485	5,741,441
1860	267,443,986	403,351,123	20,648,072	4,571,134	16,641,847	5,656,930
1861	272,573,717	418,671,687	14,628,188	5,578,828	13,933,256	3,694,985
1862	178,803,604	295,508,637	9,748,215	4,811,384	9,594,896	1,675,239
1863	232,321,038	234,645,916	16,352,677	5,592,995	10,394,931	3,702,562
1864	189,812,984	223,036,538	14,787,062	4,268,662	8,742,699	3,447,635
1865	175,486,677	319,047,954	17,291,103	4,073,811	6,981,809	2,232,948
1866	243,476,368	351,572,321	22,081,805	6,877,968	10,795,517	4,629,986
1867	316,784,109	528,434,956	23,258,498	6,568,619	13,006,019	4,684,638
1868	555,337,050	619,101,683	31,793,397	7,780,303	13,236,453	6,873,398
1869	296,158,439	518,741,346	29,683,469	7,981,949	11,858,210	7,773,636
1870	272,898,226	687,639,911	45,750,099	9,946,299	16,816,936	8,649,598
1871	305,416,233	684,926,367	47,560,133	6,097,531	12,041,848	6,876,841
1872	262,849,273	657,123,291	48,177,871	6,163,813	11,490,636	8,616,040
1873	349,631,830	664,987,114	57,666,809	8,667,090	11,192,248	8,918,841
1874	292,843,697	765,762,164	49,878,834	8,867,978	14,041,520	10,510,639
1875	305,917,934	744,439,224	44,683,288	6,863,763	12,945,102	10,104,020
1876	356,940,508	733,913,330	54,875,423	8,246,211	12,090,167	9,664,609
1877	354,779,192	885,688,850	39,106,318	10,624,710	14,364,841	8,683,595
1878	344,068,807	749,233,431	47,038,579	7,754,005	13,967,396	8,373,916
1879	343,811,233	788,759,250	61,375,691	7,469,113	10,580,436	9,581,363
1880	531,050,559	1,007,531,497	77,010,037	13,024,923	16,446,089	12,108,002
1881	544,890,697	947,329,460	82,451,852	12,326,706	13,597,371	11,099,762
1882	500,248,293	883,611,784	106,615,818	12,019,123	14,780,667	13,069,871
1883	572,738,196	878,949,353	107,868,579	16,220,463	13,478,764	11,033,824
1884	568,220,318	908,294,475	120,841,003	14,299,380	15,313,840	13,114,875
1885	547,773,459	911,987,148	93,757,204	14,132,372	13,473,067	9,597,197
1886	700,061,881	1,159,407,968	143,318,736	17,087,709	14,177,149	13,937,810
1887	585,502,258	988,370,500	117,502,619	14,990,151	14,040,137	13,432,638
1888	652,344,548	1,045,951,384	138,271,060	16,595,176	14,778,545	14,570,258
1889	634,608,171	1,031,000,980	144,140,943	13,011,348	11,836,681	13,393,848
1890	665,550,786	1,037,911,379	115,224,797	15,805,515	12,455,601	13,284,690
1891	572,065,309	961,686,226	108,083,576	15,526,869	12,484,617	14,666,189
1892	548,944,867	1,013,742,658	93,892,712	12,427,053	10,108,327	10,390,439
1893	604,439,138	1,009,441,511	106,086,291	10,466,233	13,124,097	11,387,889
1894	719,324,449	1,161,138,343	140,749,235	11,723,808	10,529,734	12,547,763
1895	484,780,087	925,203,136	99,427,366	10,857,586	10,689,066	10,188,466
1896	577,725,518	1,163,967,702	86,265,292	11,649,977	13,403,663	15,40. 931

ANNUAL IMPORTS FROM EUROPE INTO BOMBAY OF PIECE-GOODS AND YARNS FROM 1ST JANUARY 1887 TO 31ST DECEMBER 1896.

DESCRIPTION OF GOODS.	From 1st Jan. to 31st Dec. 1887.	From 1st Jan. to 31st Dec. 1888.	From 1st Jan. to 31st Dec. 1889.	From 1st Jan. to 31st Dec. 1890.	From 1st Jan. to 31st Dec. 1891.	From 1st Jan. to 31st Dec. 1892.	From 1st Jan. to 31st Dec. 1893.	From 1st Jan. to 31st Dec. 1894.	From 1st Jan. to 31st Dec. 1895.	From 1st Jan. to 31st Dec. 1896.
GREY GOODS.										
36 in. & under × 37/9 yds. Shirtings	Pcs. 22,83,782	Pcs. 26,97,543	Pcs. 22,49,526	Pcs. 24,38,190	Pcs 20,59,260	Pcs. 13,23,978	Pcs. 18,02,879	Pcs. 18,28,643	Pcs. 14,28,336	Pcs. 13,21,463
37/9 „ do. do. 5½ lbs. & under ...	„	„	„ 1,220	„ 600	„ 120	„ 3,747	„ 6,450	„ 1,748	„ 4,261	„ 6,295
„ „ do. do. 6½ lbs. do. ...	„ 390	„ 8,214	„ 51,699	„ 12,991	„ 38,317	„ 43,550	„ 90,805	„ 79,228	„ 86,712	„ 52,827
„ „ do. do. 7 lbs. do. ...	„ 1,68,102	„ 2,09,723	„ 2,57,453	„ 2,27,098	„ 2,94,599	„ 2,21,296	„ 2,89,028	„ 2,94,931	„ 1,97,528	„ 1,49,644
„ „ do. do. 7½ lbs. do. ...	„ 31,119	„ 61,311	„ 97,817	„ 94,726	„ 84,425	„ 82,605	„ 1,18,950	„ 72,739	„ 2,21,380	„ 94,551
„ „ do. do. 8½ lbs. do. ...	„ 1,85,076	„ 2,47,751	„ 3,97,405	„ 5,27,770	„ 5,06,391	„ 5,36,225	„ 4,76,383	„ 4,87,822	„ 4,22,943	„ 2,65,195
„ „ do. do. 9 lbs. do. ...	„ 1,06,165	„ 1,31,094	„ 1,51,811	„ 1,35,157	„ 1,53,348	„ 1,28,496	„ 1,03,992	„ 91,207	„ 1,73,177	„ 1,03,791
„ „ do. do. above 9 lbs.	„ 72,064	„ 62,993	„ 56,829	„ 67,365	„ 97,589	„ 73,254	„ 91,990	„ 94,264	„ 73,246	„ 1,25,327
40/5 „ do. do. 6 lbs. & under ...	„ 12,970	„ 15,159	„ 10,889	„ 3,417	„	„	„ 2,150	„	„	„ .....
„ „ do. do. 7 lbs. do. ...	„ 1,07,048	„ 66,578	„ 78,320	„ 41,362	„ 50,349	„ 17,002	„ 6,262	„ 12,332	„ 2,471	„ 659
„ „ do. do. 8 lbs. do. ...	„ 2,87,347	„ 2,56,185	„ 3,52,621	„ 2,48,458	„ 2,20,005	„ 1,73,016	„ 2,29,892	„ 2,68,205	„ 2,49,805	„ 1,79,933
„ „ do. do. 9 lbs. do. ...	„ 5,40,319	„ 3,39,960	„ 2,69,066	„ 1,91,676	„ 1,59,104	„ 1,08,409	„ 1,71,876	„ 2,00,875	„ 1,89,623	„ 1,16,073
„ „ do. do. above 9 lbs.	„ 4,00,770	„ 4,64,301	„ 3,62,323	„ 4,90,512	„ 4,32,750	„ 2,35,697	„ 2,97,128	„ 3,99,545	„ 3,21,020	„ 2,60,557
46/49 „ do. do. all weights ...	„ 3,50,478	„ 4,11,214	„ 4,33,592	„ 5,75,994	„ 4,59,270	„ 3,60,732	„ 3,60,197	„ 4,38,517	„ 3,65,656	„ 3,11,074
50/52 „ do. do. do. ...	„ 94,946	„ 1,04,376	„ 1,49,588	„ 1,50,886	„ 1,77,163	„ 1,04,859	„ 1,02,168	„ 1,16,712	„ 84,269	„ 65,167
53/60 „ do. do. do. ...	„ 29,396	„ 44,801	„ 43,447	„ 45,833	„ 37,524	„ 25,550	„ 44,581	„ 58,426	„ 55,401	„ 55,455
All widths × 23/24 yds. T. Cloths 4 lbs. & under ...	„ 14,051	„ 3,879	„ 19,851	„ 2,350	„ 3,050	„ 5,400	„ 5,194	„ 888	„ 537	„ .....
„ do. do. 5 lbs.	„ 1,100	„ 1,050	„ 350	„ 239	„ 1,297	„ 650	„ 1,000	„	„ 46	„ .....
„ do. do. 6 lbs.	„ 17,891	„ 12,283	„ 7,881	„ 14,361	„ 1,600	„ 2,149	„ 3,305	„ 1,980	„ 5,264	„ 779
„ do. do. 7 lbs.	„ 3,51,097	„ 3,66,123	„ 4,46,382	„ 4,89,789	„ 2,76,865	„ 3,52,949	„ 2,61,442	„ 2,08,118	„ 2,65,484	„ 1,36,503
„ do. do. above 7 lbs.	„ 74,264	„ 57,379	„ 40,632	„ 45,352	„ 33,108	„ 34,756	„ 22,587	„ 19,359	„ 46,156	„ 41,606
29 in. & under × 22/24 yds. Madapollams 2½ lbs. & under.	„ 1,200	„ 48,966	„ 69,544	„ 57,857	„ 35,490	„ 23,756	„ 57,094	„ 2,12,342	„ 49,978	„ 20,033
„ do. do. 2½ lbs. & over.	„ 11,954	„ 54,512	„ 39,937	„ 8,845	„ 1,450	„ 29,704	„ 19,182	„ 70,628	„ 43,710	„ 29,355
30/32 in. do. do. 2½ lbs. & under.	„ 19,917	„ 21,916	„ 23,056	„ 19,695	„ 40,333	„ 38,964	„ 35,346	„ 14,577	„ 1,950	„ .....
„ in. do. do. 2¾ lbs. & over.	„ 5,04,954	„ 4,01,417	„ 3,46,154	„ 3,11,445	„ 2,88,965	„ 2,52,823	„ 1,60,593	„ 2,27,388	„ 33,949	„ 39,475
38/42 in. do. do. 3 to 4½ lbs. ...	„ 44,410	„ 1,77,066	„ 93,497	„ 9,009	„ 587	„ 1,50,168	„ 1,63,742	„ 1,30,060	„ 54,640	„ 16,422
48 in. & over do. do. 4½ to 6½ lbs. ...	„ 3,66,261	„ 2,88,388	„ 4,64,054	„ 3,81,838	„ 2,08,703	„ 3,09,103	„ 2,42,399	„ 4,17,354	„ 1,85,136	„ 1,12,756
18/24 in. × 28/30 yds.* Printers 2 to 3 lbs, ...	„ 2,52,014	„ 1,30,696	„ 98,320	„ 2,72,293	„ 1,24,068	„ 1,00,211	„ 1,19,558	„ 3,66,637	„ 1,44,056	„ 14,206
Above 24 in. × do. do. above 3 lbs.	„ 51,361	„ 41,202	„ 8,528	„ 18,884	„ 16,273	„ 35,302	„ 14,224	„ 18,127	„ 37,106	„ 31,376
34 to 45 in. × 18/20 yds. Jacconets, all weights	„ 13,42,114	„ 10,24,708	„ 15,98,295	„ 11,81,660	„ 8,77,421	„ 10,12,563	„ 8,73,579	„ 13,08,222	„ 7,14 810	„ 5,95,975
44 in. × 22 yds. do. do.	„ 1,57,154	„ 2,13,886	„ 2,12,515	„ 2,63,722	„ 3,56,824	„ 3,53,785	„ 2,95,969	„ 5,00,241	„ 3,21,674	„ 2,92,669
Above 44 in. × 22 yds. do. do.	„ 83,781	„ 2,03,698	„ 2,14,033	„ 2,88,187	„ 2,96,548	„ 3,56,777	„ 3,36,015	„ 4,73,279	„ 4,16,377	„ 4,15,486
36/9 in. × 18 to 22 yds. Mulls do.	„ 2,69,313	„ 2,31,486	„ 3,13,384	„ 7,37,214	„ 3,85,393	„ 3,72,748	„ 7,19,816	„ 8,50,243	„ 3,42,753	„ 2,40,674
42/40 in. × 19/20 yds. do. do.	„ 3,95,244	„ 4,81,119	„ 3,07,816	„ 1,27,686	„ 51,292	„ 97,164	„ 1,06,678	„ 2,50,151	„ 1,92,140	„ 1,60,556
Above 43 in. × 19/20 yds. do. do.	„ 37,706	„ 65,511	„ 26,138	„ 31,233	„ 13,126	„ 27,560	„ 44,864	„ 71,712	„ 71,563	„ 45,480
Domestics	„ 550	„ 918	„ 6,179	„ 2,123	„ 1,266	„ 1,356	„ 1,018	„ 349	„ 478	„ .....
Longcloths	„ 2,234	„	„	„ 1,990	„ 850	„ 197	„ 60	„ 1,697	„ 388	„ .....
Twills and Drills	„ 2,35,601	„ 3,06,820	„ 2,34,754	„ 2,74,252	„ 3,78,829	„ 2,40,194	„ 3,21,484	„ 3,39,373	„ 2,86,789	„ 3,51,470
Dimities or Spots	„ 250	„ 550	„	„ 219	„	„	„	„	„ 167	„ .....
Chudders	„	„	„	„	„	„ 51,106	„ 297	„ 2,414	„ 2,171	„ .....
Total for 12 Months... ...	Ps. 89,04,393	Ps. 92,52,776	Ps. 95,34,901	Ps. 97,86,756	Ps. 81,27,562	Ps. 72,87,701	Ps. 79,98,087	Ps. 99,25,833	Ps. 70,93,150	Ps. 56,52,882

* Printers of 60 yds. are entered in the equivalent of 30 yds. pieces, and similarly with T. Cloths of 48, 72, and 96 yards.

DESCRIPTION OF GOODS.	From 1st Jan. to 31st Dec. 1887.	From 1st Jan. to 31st Dec. 1888.	From 1st Jan. to 31st Dec. 1889.	From 1st Jan. to 31st Dec. 1890.	From 1st Jan. to 31st Dec. 1891.	From 1st Jan. to 31st Dec. 1892.	From 1st Jan. to 31st Dec. 1893.	From 1st Jan. to 31st Dec. 1894.	From 1st Jan. to 31st Dec. 1895.	From 1st Jan. to 31st Dec. 1896.
WHITE GOODS.										
28/36 in. × 39/42 yds. Shirtings and Longcloths	Pcs. 5,28,001	Pcs. 5,87,969	Pcs. 4,99,305	Pcs. 6,53,050	Pcs. 5,11,402	Pcs. 3,60,277	Pcs. 5,47,275	Pcs. 6,01,797	Pcs. 4,84,245	Pcs. 7,03,249
28/39 in. × 18/20 yds. Jacconets	„ 5,58,865	„ 12,73,540	„ 10,29,155	„ 13,59,782	„ 9,18,430	„ 8,45,790	„ 7,91,996	„ 10,88,567	„ 4,91,891	„ 6,15,049
40 in. & wider „ do.	„ 5,54,507	„ 7,58,645	„ 1,51,947	„ 1,11,128	„ 91,671	„ 36,939	„ 67,040	„ 1,03,140	„ 39,271	
Dimities or Figured Shirtings ...	„ 20,948	„ 36,898	„ 32,794	„ 38,145	„ 36,455	„ 36,269	„ 35,649	„ 53,087	„ 30,922	„ 89,312
26/39 in. × „ Mulls and Nainsooks ...	„ 10,28,970	„ 16,51,915	„ 27,58,260	„ 26,31,577	„ 32,91,991	„ 34,18,904	„ 30,15,866	„ 45,59,694	„ 34,88,001	„ 37,77,257
40/45 in. × „ do. do.	„ 12,01,331	„ 15,52,802	„ 11,08,226	„ 3,76,007	„ 3,39,902	„ 3,14,178	„ 2,79,638	„ 5,94,947	„ 3,77,604	„ 4,91,478
46 in. and upwards do. do.	„ 3,48,359	„ 6,93,952	„ 5,31,390	„ 5,00,374	„ 5,96,764	„ 6,90,565	„ 4,24,836	„ 7,45,468	„ 6,04,937	„ 8,34,631
32 to 42 in. × 12 yds. Cambrics	„ 30,656	„ 42,377	„ 34,205	„ 18,078	„ 29,917	„ 30,657	„ 22,681	„ 31,263	„ 20,951	„ 15,906
Twills and Drills	„ 21,244	„ 36,450	„ 32,166	„ 35,557	„ 41,161	„ 38,424	„ 55,131	„ 41,987	„ 39,498	„ 70,657
Total for 12 months ...	Ps. 40,92,376	Ps. 66,34,548	Ps. 61,72,448	Ps. 57,23,698	Ps. 58,57,693	Ps. 57,62,003	Ps. 52,40,112	Ps. 78,19,950	Ps. 55,77,320	Ps. 65,97,539
TURKEY RED GOODS.										
24 in. × 28 yds. Cambrics	Pcs. 3,74,742	Pcs. 3,06,236	Pcs. 4,89,597	Pcs. 6,89,181	Pcs. 2,70,547	Pcs. 3,28,547	Pcs. 4,93,286	Pcs. 5,36,977	Pcs. 2,98,312	Pcs. 3,30,750
32 „ × 24 yds. do.	„ 16,916	„ 52,451	„ 11,984	„ 70,029	„ 21,179	„ 11,512	„ 21,583	„ 29,765	„ 13,762	„ 28,326
All Widths and Lengths Shirtings	„ 2,99,967	„ 2,21,981	„ 2,22,073	„ 4,07,465	„ 2,00,236	„ 2,40,725	„ 2,64,912	„ 2,78,596	„ 2,33,360	„ 2,67,750
30 in. and over × 19/20 yds. Mulls	„ 1,08,468	„ 2,15,946	„ 1,28,674	„ 2,12,183	„ 99,911	„ 1,06,769	„ 1,09,460	„ 72,500	„ 60,693	„ 93,006
Do. do. Jacconets	„ 34,119	„ 75,866	„ 33,428	„ 58,949	„ 17,689	„ 41,728	„ 30,974	„ 35,146	„ 14,187	„ 21,678
All widths and lengths Twills and Dimities ...	„ 46,606	„ 92,644	„ 52,162	„ 82,974	„ 52,656	„ 66,261	„ 50,700	„ 44,939	„ 59,024	„ 37,145
33/39 in. × 9/12 yds. Lappets	„ 53,137	„ 36,567	„ 4,699	„ 25,057	„ 4,222	„ 10,533	„ 7,942	„ 12,429	„ 7,683	„ 10,210
30 in. and over × 19/20 yds. Mull Stripes	„ 20,164	„ 23,530	„ 14,269	„ 18,254	„ 14,542	„ 15,230	„ 11,878	„ 12,138	„ 12,091	„ 7,579
All widths and lengths Prints and Chintz... ...	„ 2,28,859	„ 2,64,457	„ 2,64,287	„ 3,17,866	„ 2,31,156	„ 2,30 841	„ 3,44,243	„ 4,52,980	„ 2,50,924	„ 3,05,339
30 in. & over × 20 yds. Printed Mulls and Jacconets ...	„ 1,75,072	„ 2,27,918	„ 2,42,679	„ 1,74,440	„ 82,073	„ 81,643	„ 1,28,512	„ 1,04,221	„ 1,11,657	„ 1,58,856
Scarfs and Sarries	„ 14,84,457	„ 14,15,274	„ 15,38,972	„ 18,29,772	„ 10,93,560	„ 12,26,621	„ 11,75,594	„ 7,40,603	„ 8,40,895	„ 10,00,902
Bandanas or Handkerchiefs ...	„ 89,968	„ 1,08,664	„ 1,07,536	„ 1,08,550	„ 82,589	„ 1,00,938	„ 94,584	„ 1,03,409	„ 2,25,435	„ 1,96,977
Total for 12 months ...	Ps. 29,32,470	Ps. 30,41,534	Ps. 30,95,359	Ps. 39,94,720	Ps. 21,70,360	Ps. 24,61,348	Ps. 26,73,668	Ps. 24,23,703	Ps. 21,28,023	Ps. 24,58,513
WOOLLENS.										
Army Cloth	Yds. 3,71,816	Yds. 3,33,875	Yds. 3,03,376	Yds. 3,28,478	Yds. 3,79,508	Yds. 2,89,355	Yds. 3,47,797	Yds. 1,89,192	Yds. 1,87,721	Yds. 3,07,917
Spanish Stripes or Ladies' Cloth	„ 3,42,147	„ 3,63,088	„ 5,62,306	„ 6,90,681	„ 5,81,203	„ 5,03,388	„ 7,67,768	„ 7,76,868	„ 2,86,218	„ 2,14,504
Flannels	„ 15,58,430	„ 15,84,227	„ 9,16,790	„ 12,73,748	„ 18,22,288	„ 12,01,549	„ 18,34,686	„ 16,96,624	„ 20,15,024	„ 22,96,178
Broad Cloth	„ 3,01,115	„ 2,48,927	„ 1,86,259	„ 2,74,554	„ 3,10,725	„ 2,71,650	„ 2,26,854	„ 2,88,728	„ 1,82,683	„ 1,66,475
Alpacca, Merino, Italian, &c.	„ 6,18,801	„ 6,33,118	„ 4,46,767	„ 8,79,354	„ 10,31,011	„ 7,37,400	„ 8,14,874	„ 7,15,100	„ 7,63,892	„ 9,08,995
Union Cloth	„ 6,98,758	„ 8,32,155	„ 4,28,988	„ 5,22,023	„ 5,01,958	„ 4,11,805	„ 5,40,799	„ 2,46,863	„ 1,74,185	„ 1,59,757
Long Ells	„ 8,640	„ 36,760	„ 39,508	„ 35,080	„ 14,930	„ 1,920	„ 14,020	„ 41,455	„ 27,395	„ 3,840
All other Sorts	„ 14,75,167	„ 17,20,847	„ 15,62,151	„ 20,25,258	„ 26,27,353	„ 21,17,603	„ 34,51,577	„ 22,78,277	„ 27,20,062	„ 32,36,325
Total for 12 months ...	Yds. 53,74,874	Yds. 56,02,987	Yds. 44,46,124	Yds. 60,29,176	Yds. 72,68,956	Yds. 55,84,670	Yds. 79,98,375	Yds. 62,33,107	Yds. 63,57,180	Yds. 71,94,491

DESCRIPTION OF GOODS.	From 1st Jan. to 31st Dec. 1887.	From 1st Jan. to 31st Dec. 1888.	From 1st Jan. to 31st Dec. 1889.	From 1st Jan. to 31st Dec. 1890.	From 1st Jan. to 31st Dec. 1891.	From 1st Jan. to 31st Dec. 1892.	From 1st Jan. to 31st Dec. 1893.	From 1st Jan. to 31st Dec. 1894.	From 1st Jan. to 31st Dec. 1895.	From 1st Jan. to 31st Dec. 1896.
FANCY GOODS.										
Dyed Shirtings	Pcs. 25,263	Pcs. 53,262	Pcs. 73,923	Pcs. 94,695	Pcs. 1,05,734	Pcs. 1,43,006	Pcs. 1,31,802	Pcs. 2,43,052	Pcs. 1,08,263	Pcs. 1,98,654
„ Madapollams or Cambrics	„ 99,717	„ 1,14,539	„ 1,57,375	„ 96,110	„ 1,06,164	„ 1,13,465	„ 1,11,112	„ 2,22,629	„ 55,177	„ 1,09,408
„ Mulls	„	„ 512	„ 309	„ 628	„ 200	„ 1,505	„ 3,554	„	„ 117	„ .....
„ Jacconets	„ 1,09,978	„ 90,350	„ 1,81,934	„ 50,714	„ 41,299	„ 62,536	„ 34,947	„ 68,883	„ 19,952	„ 23,870
Prints and Chintz, all Widths and Lengths	„ 14,96,881	„ 20,78,892	„ 19,68,620	„ 15,21,883	„ 15,93,257	„ 17,79,281	„ 16,68,789	„ 19,43,064	„ 10,19,678	„ 13,87,624
Printed Muslins and Jacconets, all Widths and Lengths	„ 2,06,128	„ 4,59,056	„ 4,30,089	„ 3,60,022	„ 4,27,476	„ 5,69,362	„ 3,42,582	„ 5,94,043	„ 2,84,270	„ 4,46,004
Lappets, White	„ 1,70,504	„ 2,38,718	„ 2,22,063	„ 1,19,436	„ 1,54,411	„ 1,49,194	„ 1,25,009	„ 1,63,281	„ 1,30,314	„ 1,21,675
„ Coloured	„ 61,924	„ 1,04,609	„ 1,03,019	„ 68,015	„ 63,901	„ 99,117	„ 50,103	„ 62,240	„ 63,902	„ 69,586
Lappet and Lace Scarfs	„ 50,932	„ 70,453	„ 46,773	„ 52,951	„ 69,851	„ 73,816	„ 58,814	„ 66,515	„ 33,341	„ 58,414
Dhoties, Grey	„ 35,04,703	„ 37,74,353	„ 54,93,915	„ 33,16,919	„ 32,65,173	„ 34,26,233	„ 33,48,861	„ 44,88,320	„ 30,44,779	„ 36,27,489
„ Bleached	„ 4,36,475	„ 5,48,672	„ 5,32,240	„ 7,30,315	„ 5,86,035	„ 7,83,356	„ 4,44,267	„ 6,06,542	„ 5,40,275	„ 5,40,165
Scarfs and Sarries, Grey	„ 2,75,442	„ 4,74,278	„ 9,68,956	„ 5,44,047	„ 4,58,526	„ 4,67,510	„ 3,34,016	„ 2,97,786	„ 1,88,629	„ 2,97,059
„ „ Bleached	„ 5,94,548	„ 8,44,172	„ 6,74,306	„ 7,49,018	„ 5,62,777	„ 7,14,564	„ 3,28,496	„ 5,47,422	„ 3,91,391	„ 5,17,573
„ „ Colored and Printed	„ 2,05,775	„ 2,26,616	„ 3,81,234	„ 2,79,648	„ 2,59,769	„ 2,94,742	„ 2,42,555	„ 3,96,854	„ 4,26,902	„ 4,50,978
Book Muslins	„ 79,414	„ 1,16,784	„ 1,21,999	„ 86,511	„ 1,12,648	„ 1,27,265	„ 1,40,348	„ 1,69,303	„ 1,12,922	„ 3,31,310
Gauze, Plain, Figured, Striped and Checked	„ 1,77,986	„ 3,87,337	„ 3,37,076	„ 1,73,305	„ 1,84,234	„ 2,86,752	„ 2,08,777	„ 3,29,603	„ 1,83,525	„ 4,75,366
Doria and Mull Stripes	„ 7,48,907	„ 12,71,291	„ 12,47,752	„ 8,99,003	„ 10,53,824	„ 10,65,939	„ 11,17,939	„ 13,97,040	„ 10,05,337	„ 11,45,682
Cotton Ticks	„ 3,832	„ 2,777	„ 2,714	„ 2,143	„ 1,879	„ 3,204	„ 4,953	„ 2,764	„ 5,184	„ 6,353
Twills and Drills, Colored	„ 58,352	„ 48,672	„ 52,494	„ 58,998	„ 66,427	„ 64,789	„ 79,562	„ 72,311	„ 58,284	„ 63,099
Imitation Linen Dhoties and Sarries	„ 51,549	„ 64,029	„ 54,849	„ 63,659	„ 64,311	„ 43,027	„ 51,817	„ 46,732	„ 27,028	„ 59,449
Embd. Muslins, Jacconets, and Scarfs (White)	„ 1,13,298	„ 1,62,001	„ 1,27,827	„ 90,371	„ 1,30,390	„ 1,19,515	„ 1,39,171	„ 1,75,816	„ 69,236	„ 1,33,276
38/36 in. 4 to 5 yards Khunds	„ 28,656	„ 31,458	„ 13,513	„ 29,424	„ 8,058	„ 963	„ 1,768	„	„	„ .....
39 in. × 12 yds. Nainsooks, Colored and Printed	„	„	„ 40,392	„ 15,004	„ 22,000	„ 11,889	„ 22,835	„ 17,199	„ 12,103	„ 11,367
Trouserings	„	„	„	„	„	„ 44,928	„ 45,460	„ 33,111	„ 39,362	„ 54,532
Chequered Mulls	„	„	„	„	„	„ 10,650	„ 12,839	„ 13,784	„	„ .....
Harwards, Oxfords, Zephyrs, &c.	„	„	„	„	„	„	„	„ 30,364	„ 42,614	„ 51,334
Satin	„	„	„	„	„	„	„	„ 78,484	„ 30,607	„ 30,903
Coatings	„	„	„	„	„	„	„	„	„ 14,191	„ 32,341
Italians	„	„	„	„	„	„	„	„	„	„ 34,946
Total for 12 months	Ps. 84,99,762	Ps.1,11,63,831	Ps. 1,32,33,772	Ps. 94,03,818	Ps. 94,03,844	Ps. 1,04,06,687	Ps. 90,50,370	Ps.1,20,66,642	Ps. 79,02,383	Ps.1,03,23,457
Nets — Total for 12 months	yds. 15,83,007	yds. 14,01,220	yds. 14,10,883	yds. 12,03,222	yds. 12,45,704	yds. 12,63,223	yds. 17,92,896	yds. 17,53,199	yds. 12,64,368	yds. 18,48,229
Handkerchiefs, White — Do.	doz. 1,19,219	doz. 1,10,120	doz. 97,050	doz. 1,18,340	doz. 1,05,767	doz. 58,529	doz. 1,28,427	doz. 94,857	doz. 1,18,574	doz. 1,93,789
„ Printed — Do.	„ 7,02,732	„ 8,81,701	„ 7,86,191	„ 9,83,764	„ 7,28,153	„ 6,27,217	„ 8,48,353	„ 7,30,297	„ 7,30,226	„ 6,46,876

Description of Goods.	From 1st Jan. to 31st Dec. 1887.	From 1st Jan. to 31st Dec. 1888.	From 1st Jan. to 31st Dec. 1889.	From 1st Jan. to 31st Dec. 1890.	From 1st Jan. to 31st Dec. 1891.	From 1st Jan. to 31st Dec. 1892.	From 1st Jan. to 31st Dec. 1893.	From 1st Jan. to 31st Dec. 1894.	From 1st Jan. to 31st Dec. 1895.	From 1st Jan. to 31st Dec. 1896.
YARNS.										
Grey Mule and Medio, 10/24's say 20's	lbs. 27,300	lbs. 23,210	lbs. 3,640	lbs. 11,910	lbs. 12,848	lbs. ...	lbs. 400	lbs. 280	lbs. 900	lbs. 20,140
" " 26/32's " 30's	" 5,52,400	" 12,78,372	" 4,81,300	" 5,73,418	" 6,63,005	" 5,76,377	" 6,70,660	" 6,52,005	" 7,33,400	" 7,67,318
" " 34/42's " 40's	" 12,44,820	" 22,58,755	" 19,88,495	" 15,40,172	" 25,39,348	" 14,06,546	" 6,68,999	" 9,84,490	" 13,65,527	" 17,54,984
" " 44/52's " 50's	" 8,07,670	" 10,13,371	" 7,01,450	" 6,68,710	" 7,98,311	" 6,77,173	" 4,92,155	" 5,60,289	" 6,59,523	" 8,14,011
" " 54/60's " 60's	" 4,19,065	" 6,66,277	" 8,07,170	" 5,45,254	" 7,35,376	" 2,78,875	" 2,97,031	" 3,96,712	" 2,32,903	" 5,80,556
" " above 60's	" 28,814	" 33,970	" 38,617	" 47,477	" 37,606	" 56,812	" 58,524	" 99,332	" 50,002	" 1,26,751
Grey Water and Mock, 16/24's say 20's	" 12,930	" 1,09,864	" 27,100	" 40,403	" 12,000	" 8,174	" 8,100	" 14,464	" 6,000	" 9,000
" " 26/32's " 30's	" 25,69,724	" 38,43,576	" 23,67,125	" 34,38,258	" 31,28,504	" 27,45,081	" 21,03,369	" 34,88,370	" 33,36,916	" 34,53,975
" " 40's	" 2,30,974	" 5,37,440	" 4,90,810	" 6,25,508	" 7,20,316	" 5,46,745	" 3,09,540	" 5,54,708	" 6,54,840	" 6,19,647
" " above 40's	" 1,510	" 10,760	" 14,190	" 47,300	" 61,195	" 17,096	" 4,530	" 9,561	" 8,308	" 33,100
Total for 12 months (Grey Yarns)... ...	lbs. 58,95,207	lbs. 97,75,595	lbs. 69,19,897	lbs. 75,38,412	lbs. 87,09,509	lbs. 63,12,879	lbs. 46,08,308	lbs. 67,60,211	lbs. 71,48,319	lbs. 81,79,482
Bleached ... ... Total for 12 months ...	lbs. 2,10,190	lbs. 3,05,769	lbs. 2,65,528	lbs. 2,93,521	lbs. 3,51,728	lbs. 4,46,018	lbs. 4,99,883	lbs. 4,29,568	lbs. 5,00,767	lbs. 5,78,983
Turkey Red	lbs. 66,66,880	lbs. 62,32,297	lbs. 41,99,615	lbs. 53,38,697	lbs. 39,90,894	lbs. 33,34,644	lbs. 29,96,241	lbs. 19,70,988	lbs. 17,12,417	lbs. 18,61,219
Orange and Yellow	" 8,76,622	" 10,64,087	" 9,26,716	" 11,39,004	" 10,65,665	" 11,16,325	" 8,66,328	" 10,26,640	" 7,52,471	" 6,33,261
Green	" 4,55,087	" 5,65,673	" 6,57,320	" 6,04,760	" 5,67,936	" 5,69,230	" 4,07,429	" 4,91,980	" 4,28,769	" 3,70,531
Imperial Red	" 40,900	" 6,500	" 15,650	" 3,400	" 11,600	" 1,700	"	.....	"	.....
Other Colours	" 83,661	" 7,695	" 5,793	" 23,653	" 11,159	" 19,634	" 19,018	" 11,414	" 5,047	" 21,232
Total for 12 months (Coloured Yarns)...	lbs. 81,53,050	lbs. 78,76,252	lbs. 58,05,094	lbs. 71,09,514	lbs. 56,46,754	lbs. 50,41,533	lbs. 42,89,016	lbs. 35,01,022	lbs. 28,98,704	lbs. 28,86,243
Total all Yarns...	lbs. 1,42,58,447	lbs. 1,79,57,616	lbs. 1,29,90,519	lbs. 1,49,41,447	lbs. 1,47,07,991	lbs. 1,18,00,430	lbs. 93,97,207	lbs. 1,06,90,801	lbs. 1,05,47,790	lbs. 1,16,44,708
SUNDRY.										
Coals (from Europe and Australia). Total for 12 months...	Tons 5,47,298	Tons 5,79,278	Tons 5,57,571	Tons 5,30,316	Tons 5,63,483	Tons 4,90,469	Tons 4,67,153	Tons 5,53,964	Tons 5,75,249	Tons 4,10,722
Coke (from Europe). Do. ...	" 3,478	" 5,230	" 5,406	" 3,856	" 4,825	" 4,133	" 5,113	" 4,444	" 4,251	" 7,368

EXPORTS OF INDIAN MANUFACTURED PIECE-GOODS AND YARNS,

BY STEAMERS, SHIPS, AND NATIVE CRAFT.

From 1st January to 31st December 1896.

As per Export General Manifests.

TO	Grey and White Piece-Goods.			Coloured Piece-Goods.		Total.		Twist.	
	Pckges.	Yards.	lbs.	Pckges.	Yards.	Pckges.	Yards.	Bales.	lbs.
CALCUTTA	12,108	1,65,40,825	48,77,463	347	4,43,645	12,455	1,69,84,470	34,216	1,85,39,130
MADRAS	127	1,50,898	50,980	46	82,865	173	2,33,763	567	2,03,450
NICOBAR	.....	.....	.....	2	1,375	2	1,375	...	.....
MALABAR AND COROMANDEL COASTS (Calicut, Cochin, Tellicherry, Cannanore, Mangalore, Tuticorin, Beypore, Cocanada, Vizagapatam, &c.)	972	14,23,133	4,68,862	214	4,28,752	1,186	18,51,885	30,479	1,07,01,795
SCIND (Kurrachee)	23,061	4,00,41,842	95,59,155	561	9,28,709	23,622	4,09,70,551	3,567	12,64,241
KUTCH AND KATTYAWAR	2,162	37,23,463	8,91,334	85	1,14,928	2,247	38,38,391	6,307	21,89,885
BRITISH CONCAN & GUZERAT (Ratnagherry, Carwar, Vingorla, Compta, Hurnee, Caranja, Panwell, Malwan, Surat, Broach, &c.)	768	15,41,779	3,58,552	1,064	14,90,932	1,827	30,32,711	937	3,06,404
FOREIGN CONCAN (Jafferabad, Shreevurdhan, Rajpoori, Jambli, Coombharoo, &c.)	20	41,207	10,564	40	65,584	60	1,06,791	12	1,640
MARMAGOA, GOA, DAMAUN AND DIU	157	1,85,618	53,814	741	11,71,044	898	13,56,662	1,702	5,17,915
BRITISH BURMAH (Rangoon and Moulmein.)	1,654	24,38,395	7,39,897	767	12,10,972	2,421	36,49,367	9,445	29,46,645
CEYLON (Colombo and Galle)	67	1,27,619	60,642	75	1,44,276	142	2,71,895	47	15,500
CHINA (Hongkong)	457	6,21,926	1,50,269	2	2,640	459	6,24,566	2,34,886	9,39,54,900
CHINA (Shanghai)	6,565	80,13,969	22,40,541	...	...	6,565	80,13,969	2,36,137	9,44,52,300
CHINA (Hanoi, Tientsin, &c.)	.....	.....	.....	...	...	...	.....	...	.....
JAPAN (Yokohama and Kobe)	26	30,420	9,360	...	...	26	30,420	2,467	9,86,800
JAPAN (Haiphong)	.....	.....	.....	...	...	...	.....	...	.....
STRAITS SETTLEMENTS (Penang and Singapore).	1,109	16,21,359	4,41,858	225	2,56,201	1,334	18,77,560	10,088	33,05,080
PERSIA (Bushire, Abbas, Mahmorah, &c.)	680	11,38,888	3,71,834	297	4,04,468	977	15,93,356	2,489	9,52,230
ARABIA (Muscat, Hoodeida, Jeddah, &c.)	1,671	22,01,180	6,27,658	563	11,03,399	2,234	33,04,529	1,627	5,31,193
TURKEY IN ASIA (Smyrna, Beyrout, Bagdad, Bussorah, &c.)	1,815	30,02,425	8,57,245	125	1,38,477	1,940	31,40,902	3,354	13,21,100
MEKRAN AND SONMIANI (Vermulla, Gwadhur, &c.)	59	79,538	21,468	...	...	59	79,538	2	510
ADEN	8,141	1,06,64,932	29,44,481	733	11,43,093	8,874	1,18,08,025	4,519	15,50,086
AFRICA (Mauritius)	174	2,68,767	98,780	51	75,378	225	3,43,545	6	2,100
AFRICA (Zanzibar)	16,118	1,67,25,899	40,50,561	207	2,26,889	16,326	1,69,52,788	367	1,08,220
AFRICA (Mozambique)	4,580	54,99,587	10,78,515	108	1,25,193	4,688	56,24,780	16	4,800
AFRICA (Massowa)	3,552	51,71,949	11,06,279	55	1,24,360	3,607	52,96,309	...	.....
AFRICA (Suakim)	402	6,76,020	1,85,526	32	87,437	434	7,63,457	...	.....
AFRICA (Egypt)	6	6,531	1,549	3	4,942	9	11,473	146	58,400
AFRICA (Natal)	448	4,92,010	99,098	14	22,742	462	5,14,752	...	.....
AFRICA (Hullulla, Beira, &c.)	127	1,33,894	35,099	4	3,262	131	1,37,156	6	2,400
AFRICA (Madagascar)	269	2,81,039	80,122	37	32,835	306	3,13,874	6	1,800
SUMATRA (Padang)	.....	.....	.....	...	...	...	.....	69	27,600
JAVA (Batavia, Cheribon, &c.)	48	78,095	20,840	5	12,000	53	90,095	868	2,75,025
SIAM (Bangkok)	.....	.....	.....	4	6,800	4	6,800	5	1,000
LACADIVES AND MALDIVES	.....	.....	.....	...	...	...	.....	...	.....
EAST INDIAN & PHILIPPINE ISLANDS (Manilla, Maccasar, &c.)	.....	.....	.....	...	...	...	.....	262	1,04,800
EUROPE	26	1,575	680	3	705	29	2,280	50	20,000
AUSTRALIA	.....	.....	.....	1	280	1	280	...	.....
AMERICA	.....	.....	.....	.....	...	...	.....	...	.....
Total Exports from 1st January to 31st December 1896	87,364	12,29,74,132	3,15,20,976	6,411	98,54,183	93,775	13,28,28,315	5,84,599	22,93,46,959
Exported same time 1895	92,353	12,84,63,625	3,17,23,691	5,726	88,09,449	98,079	13,72,73,074	4,96,421	19,26,02,163
Do. do. 1894	82,151	11,89,60,215	2,91,05,588	4,057	63,60,375	86,208	12,53,21,090	4,68,995	18,21,28,551
Do. do. 1893	66,389	9,73,66,292	2,31,69,762	3,661	65,61,214	70,050	10,39,27,506	4,12,584	15,99,60,286
Do. do. 1892	67,305	9,97,54,263	2,30,33,603	3,210	68,37,067	70,515	10,65,91,330	4,87,773	19,07,05,398
Do do. 1891	58,980	8,85,23,452	2,09,57,195	2,679	55,40,421	61,659	9,40,63,873	4,65,899	18,16,45,149
Do. do. 1890	57,385	8,51,66,237	2,04,47,589	2,294	48,87,121	59,679	9,00,53,358	4,40,220	17,19,93,173
Do. do. 1889	50,470	7,31,40,482	1,81,76,366	2,599	48,37,045	53,069	8,29,77,527	3,84,729	15,04,97,287
Do. do. 1888	57,174	8,37,97,223	2,15,00,740	3,074	56,36,166	60,248	9,44,33,389	3,43,030	13,46,22,583
Do. do. 1887	49,399	7,94,00,234	1,85,01,205	2,029	49,21,099	51,428	8,43,21,333	2,99,581	11,70,74,663

EXPORTS OF EUROPE MANUFACTURED PIECE-GOODS AND YARNS, BY STEAMERS, SHIPS, AND NATIVE CRAFT.

From 1st January to 31st December 1896.

As per Export General Manifests.

TO	Piece-Goods.								Total.		Twist.	
	Grey.		White.		Colored and Printed.		Country Dyed.					
	Pckgs.	Yards.	Pckgs.	Yards.	Pckgs.	Yards.	Pckgs.	Yards.	Pckgs.	Yards.	Pckgs.	Lbs.
Calcutta	1,244	23,89,117	745	19,04,060	245	5,60,742	...	.....	2,234	48,53,919	118	39,670
Madras	503	8,90 905	146	3,28,800	421	8,86,940	...	.....	1,076	21,06,645	4	1,400
Nicobar	3	2,078	4	4,744	6	13,677	...	.....	13	20,494	...	.....
Malabar and Coromandel Coasts(Calicut,Cochin, Tellicherry, Cannanore, Mangalore, Tuticorin, Beypore, Cocanada, Vizagapatam,&c.)	7,444	1,77,56,576	1,272	41,71,085	748	21,19,751	47	1,07,497	9,511	2,41,54,909	1,263	4,23,075
Scind (Kurrachee)	7,831	1,88.59,993	12,985	3,62,16,888	4,850	1,46,67,458	51	1,44,221	25,717	6,98,88,650	1,994	6,78,100
Kutch and Kattyawar	5,566	1,06,06,965	768	20,19,665	1,189	36,76,087	42	98,894	7,560	1,64,01,611	500	1,50,410
British Concan & Guzerat (Rutnagherry, Carwar, Vingorla, Compta, Burnee, Caranja, Panwell, Malwan, Surat, Broach, &c.)	1,016	23,65,879	54	1,51,733	33	2,13,998	2	2,440	1,155	27,33,550	260	64,356
Foreign Concan (Jafferabad, Shreevurdhan, Rajpoori, Jambli, Coombharoo, &c.)	44	91,358	4	7,688	6	33,919	...	.....	54	1,32,965	10	3,290
Marmagoa, Goa, Damaun, and Diu	294	5,51,977	50	1,10,636	161	3,54,416	22	17,074	527	10,34,103	645	1,83,710
British Burmah (Rangoon and Moulmein.)	1,209	17,38,430	308	7,64,095	700	14,75,302	22	42,600	2,239	40,20,337	182	33,400
Ceylon (Colombo and Galle.)	194	3,52,688	202	8,60,005	517	13,37,448	9	18,158	922	25,68,249	27	8,620
China (Hongkong)	...	.....	16	13,085	56	59,657	...	.....	72	72,742	...	.....
China (Shanghai)	107	2,57,957	2	1,624	1	527	...	.....	110	2,60,108	...	.....
China(Hanoi, Amoy, Tientsin, &c.)	...	.....	...	.....	12	14,486	...	.....	12	14,486	...	.....
Japan (Yokohama and Kobe.)	...	.....	...	.....	1	140	...	.....	1	140	...	.....
Straits Settlements (Penang and Singapore.)	28	47,955	462	10,42,048	1,424	36,57,699	2,646	49,87,175	4,555	97,34,877	...	.....
Persia (Bushire, Abbas, Mahmorah, &c.)	2,165	54,61,962	989	23,58,595	2,579	49,38,715	6,291	1,10,79,797	11,974	2,38,89,069	3,085	8,86,217
Arabia (Muscat, Hoodeida, Jeddah, &c.)	818	15,87,039	703	19,32,114	705	15,78,052	1,942	56,49,608	4,168	1,07,41,813	374	1,19,200
Turkey in Asia (Smyrna, Beyrout, Bagdad, Bussorah, &c.)	617	12,29,582	108	2,81,763	233	4,84,051	2,200	24,19,813	3,158	44,15,209	86	24,610
Mekran (Vermalla, Gwadhur, &c.)	1	1,550	2	5,490	6	9,480	6	4,700	15	21,220	19	6,260
Aden	268	5,55,092	586	15,39,142	637	22,11,857	596	19,09,062	2,087	62,14,653	379	1,13,260
Africa (Madagascar)	56	1,14,571	54	1,13,895	113	2,57,514	191	3,13,968	414	7,99,948	...	.....
Africa (Mauritius)	498	8,95,855	478	9,66,250	496	12,18,226	37	70,766	1,508	31,51,097	...	.....
Africa (Zanzibar)	375	6,77,664	510	10,26,282	412	7,79,661	4,055	52,01,876	5,350	76,85,483	86	9,730
Africa (Mozambique)	476	10,01,091	99	1,74,437	283	6,43,284	1,665	19,97,340	2,523	38,16,152	1	300
Africa (Massowa)	210	4,26,116	202	5,16,795	97	2,90,605	35	1,08,770	544	13,42,286	43	13,000
Africa (Suakim)	28	46,063	25	65,710	4	3,968	10	20,270	67	1,36,011	...	.....
Africa (Egypt)	...	.....	8	7,740	4	1,080	...	.....	12	8,820	...	.....
Africa (Natal)	43	66,590	29	64,393	242	6,15,504	6	7,560	320	7,54,047	...	.....
Africa (Hullulla, Beira, &c.)	13	35,277	27	35,621	8	10,709	11	16,150	59	97,748	...	.....
Siam (Bangkok)	...	.....	1	2,000	1	2,000	...	.....	2	4,000	...	.....
East Indian and Philippine Islands (Manilla, Maccasar, &c.)	...	.....	1	300	1	1,200	...	.....	2	1,500	...	.....
Laccadives and Maldives	1	1,090	...	.....	1	3,280	4	5,400	6	9,770	...	.....
Java (Batavia, Cheribon, &c.)	1	120	8	4,578	9	6,584	...	.....	18	11,282	...	.....
Australia (Melbourne, Sydney, &c.)	...	.....	1	600	1	2,855	...	.....	2	3,455	...	.....
Europe	90	6,78,780	41	1,55,865	13	10,462	...	.....	144	8,45,107	15	6,085
New Zealand (Fiji)	...	.....	...	.....	3	8,640	...	.....	3	8,640	...	.....
Batoum	...	.....	7	35,100	...	.....	...	.....	7	35,100	...	.....
America	...	.....	...	.....	1	3,826	...	.....	1	3,826	...	.....
Total Exports from 1st January to 31st December 1896	31,144	6,36,89,759	20,842	5,68,82,781	16,263	4,21,98,286	19,888	3,42,23,289	88,137	20,19,94,615	8,991	27,64,643
Exported same time 1895	35,793	7,91,77,054	19,170	5,86,58,345	19,762	5,10,95,577	28,544	4,33,16,646	1,03,269	22,72,47,522	11,074	33,32,649
Do. do. 1894	38,539	8,65,64,438	20,324	5,50,32,788	19,026	4,84,36,921	22,961	3,65,18,248	1,00,850	22,65,52,395	12,908	38,94,837
Do. do. 1893	35,480	8,44,07,948	18,185	4,93,91,062	17,946	4,79,15,622	18,664	3,22,68,665	90,275	21,39,83,267	10,065	31,34,196
Do. do. 1892	32,050	7,81,52,653	16,997	4,57,36,020	15,750	4,19,55,704	21,763	3,69,95,586	86,560	20,28,39,763	11,491	35,57,876
Do. do. 1891	32,943	8,35,86,188	18,465	4,98,68,684	14,265	3,89,50,834	21,043	3,57,19,244	86,787	20,81,25,010	13,169	40,60,501
Do. do. 1890	29,770	7,58,04,814	15,402	4,40,74,679	12,404	3,43,28,123	20,641	3,30,46,996	78,217	18,72,54,612	12,804	37,60,981
Do. do. 1889	31,035	7,84,69,190	15 603	4,59 33,614	13,979	3,89,51,772	22,390	3,57,17,877	83,007	19,90,72,453	13,031	39,53,895
Do. do. 1888	29,813	7,41,14,219	14,025	4,44,28,489	14,212	4,25,54,538	20,459	3,52,10,717	78,009	19,63,32,918	14,797	44,76,469
Do. do. 1887	30,554	8,32,86,556	13,847	4,57,74,728	13,826	4,22,08,611	21,624	3,50,80,353	79,851	20,63,50,248	10,156	31,54,742

EXPORTS OF INDIAN MANUFACTURED PIECE-GOODS AND YARNS BY RAILWAYS

From 1st January to 31st December 1896.

G. I. P. RAILWAY, NORTH-EAST LINE.

STATIONS.	COUNTRY PIECE-GOODS.		COUNTRY TWIST.		REMARKS.
	Packages.	Indian Maunds.	Packages.	Indian Maunds.	
TITWALA TO KASARA ...	6	18	...	...	
IGATPURI	17	40	1	3	
DEOLALI	49	131	...	...	
GHOTI	1	2	...	...	
NASIK ROAD	13	67	129	223	
KHERWARI	4	5	1	1	
NIPHAD	...	...	10	37	
LASALGAON	8	18	17	22	
MUNMAR	100	623	671	2,840	
NANDGAON	20	131	52	97	
CHALISGAON	6	12	15	30	
KAJGAON	4	20	34	43	
PACHORA	1	9	6	8	
MAHEJI	...	...	3	5	
MHASAWAD	...	...	12	14	
JALGAON	2	13	72	118	
BHADLI	...	...	9	12	
BHUSAWAL	4	11	7	11	
NARGAON	...	...	1	1	
MALKAPUR	3	17	5	11	
NANDURA	23	106	1	2	
SHEGAON	...	...	10	28	
KHAMGAON	1	2	5	8	
PARAS	...	...	2	3	
AKOLA	8	41	33	84	
MURTIZAPUR	4	34	16	37	
AMRAOTI	16	62	33	60	
CHANDUR	...	...	6	12	
DHAMANGAON	...	...	7	14	
PULGAON	...	...	3	5	
WARDHA	...	...	9	9	
SONEGAON*	...	...	...	...	
HINGANGHAT*	1	3	5	10	
WARORA*	...	...	6	5	
SINDI	...	...	...	...	
NAGPUR	43	137	95	281	
OTHER STATIONS BETWEEN TITWALA AND NAGPUR ...	7	18	4	5	
SAUDA	...	...	9	22	
RAWER	...	...	2	7	
BURHANPUR	...	...	5	16	
DONGARGAON	...	...	...	...	
KHANDWA	18	66	29	72	
KHIRKIAN	...	...	...	...	
HARDA	2	5	3	7	
TIMARNI	...	...	...	...	
SIONI	2	16	1	1	
ITARSI	7	43	1	1	
SOHAGPUR	...	...	...	...	
PIPARIA	9	37	...	...	
BANKHERI	...	...	...	...	
GADARWARA	...	...	...	...	
KARELI	...	...	...	...	
NURSINGHPUR	...	...	5	9	
CHINDWARA	...	...	...	...	
JABALPUR	11	38	22	55	
OTHER STATIONS BETWEEN SAUDA AND JABALPUR ...	1	5	1	4	
TOTAL EXPORTS, N.-E. LINE	391	1,730	1,358	4,233	

* Wardha Coal State Railway.

G. I. P. RAILWAY, SOUTH-EAST LINE.

STATIONS.	Country Piece-Goods.		Country Twist.		Remarks.
	Pckgs.	Indian Maunds.	Pckgs.	Indian Maunds.	
THANA AND KALYAN	...	...	...	...	
NERAL	2	6	...	...	
LANAULI	1	6	...	...	
KARJAT	...	...	...	...	
TALEGAON	9	59	2	3	
CHINCHWAD	...	...	...	...	
KIRKEE	7	20	...	...	
POONA	229	1,132	176	606	
KHEDGAON	1	8	...	...	
DIKSAL	11	76	3	16	
JEUR	3	23	11	10	
KEM	...	...	148	129	
BARSI ROAD	98	527	92	144	
MADHA AND MARHEH... ...	...	...	...	...	
SHOLAPUR	11	27	590	680	
GULBARGA	8	47	20	47	
YADAGIRI	1	7	10	34	
SAIDAPUR ROAD	...	...	...	...	
RAICHUR	1	2	6	12	
OTHER STATIONS BETWEEN THANA AND RAICHUR ...	5	34	12	38	
TOTAL EXPORTS, S.-E. LINE.	387	1,974	1,070	1,719	
GRAND TOTAL...	778	3,704	2,428	5,952	
TOTAL EXPORTS FOR 1896...	778	3,704	2,428	5,952	
Do. do. 1895...	1,163	5,257	5,212	7,090	
Do. do. 1894...	3,979	20,997	6,990	13,441	
Do. do. 1893...	1,522	7,451	6,914	10,521	
Do. do. 1892...	1,035	5,135	11,834	17,117	
Do. do. 1891...	4,205	21,409	5,800	17,051	
Do. do. 1890...	9,937	54,510	8,410	32,821	

TO STATIONS ON THE BENGAL-NAGPUR RAILWAY AND ITS CONNECTIONS.

TAMSAR ROAD	...	...	...	...
KAMPTEE	4	11	32	102
BELASPUR	2	9	10	17
GONDIA	...	...	...	...
DONGARGARH	...	...	...	...
RAJ-NANDGAON	...	...	7	33
DRUG	...	...	...	...
RAIPUR	49	191	19	84
BHATAPARA	...	...	...	...
RAIGARH	...	...	...	...
CHAMPA	...	...	...	...
AKALTARA	...	...	...	...
JHARSUGUDA	1	2	...	...
CALCUTTA	12	44	1	3
AGRA	...	...	...	...
CAWNPORE	...	...	...	...
OTHER STATIONS	1	5	10	25
TOTAL EXPORTS FOR 1896...	69	262	79	264
Do. do. 1895...	174	631	109	475
Do. do. 1894...	525	1,850	182	787
Do. do. 1893...	46	170	26	117
Do. do. 1892...	36	153	138	569
Do. do. 1891...	241	944	1,279	5,745
Do. do. 1890...	766	3,184	950	4,307

TO STATIONS ON THE INDIAN MIDLAND RAILWAY AND ITS CONNECTIONS.

STATIONS.	Country Piece-Goods.		Country-Twist.		Remarks.
	Pckgs.	Indian Maunds.	Pckgs.	Indian Maunds.	
HOSHANGABAD	...	...	3	7	
BHOPAL	4	28	13	41	
BHILSA	2	12	...	...	
BASODA	...	...	...	...	
BAMORA	...	...	2	4	
BINA...	3	16	1	3	
LALITPUR...	1	4	...	...	
TALBAHAT	...	...	...	...	
JHANSI	3	9	2	5	
AGRA FORT	4	18	...	...	
GWALIOR	7	43	...	...	
KHORAI	...	...	...	...	
SAUGOR	6	33	22	52	
LUCKNOW...	37	142	8	26	
NANPARA	...	...	...	...	
BAHRAICH	2	8	2	4	
CALCUTTA	...	...	...	...	
CAWNPORE (VIA ITARSI) ...	3,070	15,992	69	216	
BARABANKI	...	...	...	...	
MORAR ROAD	4	19	...	...	
MAU RANIPUR	...	...	...	...	
SUMER	...	...	...	...	
SEOHARA	...	...	...	...	
LAKHIMPUR	...	...	...	...	
MANIKPUR	...	...	...	...	
TICOMGARH	...	...	...	...	
NOWGANG...	3	11	...	...	
DAMOH	1	4	4	13	
SEHORE	2	7	5	28	
GARAKOTA	...	...	...	...	
SERONJ	...	...	...	...	
GUNA	3	14	9	27	
OTHER STATIONS	15	22	37	75	
TOTAL EXPORTS FOR 1896...	3,167	16,382	177	501	
Do. do. 1895...	3,780	19,292	159	627	
Do. do. 1894...	5,365	26,664	1,583	7,463	
Do. do. 1893...	7,089	36,798	1,576	7,814	
Do. do. 1892...	4,890	26,221	285	1,085	
Do. do. 1891...	2,798	14,243	322	1,430	
Do. do. 1890...	2,810	13,383	211	871	

TO STATIONS ON THE MADRAS RAILWAY AND ITS CONNECTIONS.

ADONI	7	39	14	77
CUDDAPAH	...	...	...	...
MADRAS	90	470	28	124
METTUPALAIYAM	3	11	...	...
TADPATRI	4	31	1	10
BANGALORE	138	644	3	13
OTHER STATIONS	6	25	1	7
TOTAL EXPORTS FOR 1896...	248	1,220	47	231
Do. do. 1895...	46	204	43	185
Do. do. 1894...	43	205	42	120
Do. do. 1893...	84	451	9	29
Do. do. 1892...	54	177	25	85
Do. do. 1891...	90	508	24	92
Do. do. 1890...	86	407	57	234
Do. do. 1889...	3	9	...	...
Do. do. 1888...	11	50	6	22
Do. do. 1887...	22	80	20	76

TO STATIONS ON THE DHOND AND MUNMAD STATE RAILWAY.

STATIONS.	Country Piece-Goods.		Country Twist.		Remarks.
	Packages.	Indian Maunds.	Packages.	Indian Maunds.	
PIMPRI	...	...	...	...	
AHMEDNAGAR	47	264	23	86	
VAMBORI	...	...	...	...	
RAHURI	...	...	...	...	
BELAPUR	2	8	...	...	
CHITALI	...	...	...	...	
PUNTAMBA	...	...	...	...	
YEOLA	3	8	2	9	
OTHER STATIONS	1	6	...	...	
TOTAL EXPORTS FOR 1896 ...	53	286	25	95	
Do. do. 1895 ...	84	365	42	99	
Do. do. 1894 ...	453	2,450	36	131	
Do. do. 1893 ...	66	357	60	261	
Do. do. 1892 ...	52	239	83	320	
Do. do. 1891 ...	502	2,562	187	704	
Do. do. 1890 ...	1,309	7,047	772	3,112	
Do. do. 1889 ...	29	193	3	10	
Do. do. 1888 ...	30	160	20	65	
Do. do. 1887 ...	73	375	38	130	

TO STATIONS ON THE EAST INDIA AND CONNECTED RAILWAYS *via* G. I. P.

SEHORA ROAD	...	...	...	...
KUTNEE	8	13	32	40
MAIHAR	...	...	...	...
MEJA ROAD	...	...	...	...
SUTNA	...	...	2	2
MIRZAPUR	2	6	...	...
AHRAURA ROAD	1	5	...	...
MOGUL SERAI	...	...	...	...
GHAZIPUR	...	...	...	...
PATNA CITY	...	...	218	677
CALCUTTA	3	4	1	2
ALLAHABAD	9	15	45	121
CAWNPORE (VIA JABALPUR) ...	46	236	...	...
BENARES	7	25	52	102
JAUNPUR CITY...	...	...	...	...
AKBARPUR	...	...	...	...
BHATAPURA	...	...	...	...
CHAMPA	...	...	...	...
RAIPUR	...	...	...	...
MALLIPUR...	...	...	12	57
OTHER STATIONS	3	3	13	42
TOTAL EXPORTS FOR 1896 ...	74	307	375	1,048
Do. do. 1895 ...	20	78	305	1,103
Do. do. 1894 ...	311	1,126	635	2,656
Do. do. 1893 ...	272	1,095	696	2,683
Do. do. 1892 ...	245	806	285	1,067
Do. do. 1891 ...	3,227	16,951	546	2,098
Do. do. 1890 ...	5,014	25,673	333	1,758
Do. do. 1889 ...	931	4,510	12	61
Do. do. 1888 ...	570	2,804	5	15
Do. do. 1887 ...	502	2,422	25	96

TO STATIONS ON THE SOUTHERN MAHRATTA RAILWAY.

INDI ROAD...	14	69	5	11
BIJAPUR	...	...	8	21
TELGI	1	1	5	17
ALIMATI	...	...	...	...
BAGALKOT	20	176	1	1
KATGERI	...	...	3	10
ALUR	2	18	...	...
GADAG	...	...	10	50
VITTA	...	...	2	5
KURNOOL ROAD	...	...	2	10
KOPBAL	...	...	...	...
HASPET	...	...	1	3
BELLARY	10	38	20	128
HUBLI	9	35	23	75
DHARWAR...	3	15	...	...
YALVIGI	...	...	1	4
Carried forward...	59	352	91	330

TO STATIONS ON THE SOUTHERN MAHRATTA RAILWAY—*continued.*

STATIONS.	Country Piece-Goods.		Country Twist.		Remarks.
	Pckgs.	Indian Maunds.	Pckgs.	Indian Maunds.	
Brought forward...	59	352	91	330	
BYADGI ...	.....	.....	.....	.....	
RANIBENNUR ...	.....	.....	5	15	
HARIHAR ...	.....	.....	.....	.....	
DAVENGERE ...	1	4	.....	... ..	
HOLALKHERI ...	3	27	.....	.....	
LONAND ...	22	154	9	27	
WATHAR ...	13	56	1	2	
SATARA ROAD ...	4	13	12	38	
KOREGAON ...	3	14	15	43	
RAHIMATPUR ...	1	4	25	109	
TASGAON ...	1	7	2	7	
MASUR ...	1	4	5	25	
KARAD ...	.....	.....	10	43	
KUNDAL ROAD ...	.....	.....	11	52	
ASHTA ROAD ...	.....	.....	.....	.....	
SANGLI ROAD ...	1	6	6	19	
MIRAJ ...	.....	.....	7	25	
SHEDBAL ...	33	195	.....	.....	
CHIKODI ROAD ...	2	20	.....	.....	
GOKAK ROAD ...	6	35	48	135	
KUDCHI ...	10	42	19	70	
JAMKHAND ...	.....	.....	.....	.....	
BELGAUM ...	12	56	22	68	
TADYAL ...	.....	.....	.....	.....	
KADUR ...	.....	.....	1	3	
KARAJGI ...	.....	.....	.....	.....	
ARSIKERE ...	.....	.....	12	49	
BANGALORE ...	1,343	6,290	37	130	
MYSORE ...	377	1,850	17	75	
BIRUR ...	.....	.....	5	17	
ISLAMPUR ...	.....	.....	.....	.....	
KALLURA ...	1	5	.....	.....	
GUNTUR ...	33	176	3	12	
KOLHAPUR ...	41	352	20	63	
SHIRAL ROAD ...	.....	.....	.....	.....	
RABKAVI ...	.....	.....	.....	.....	
HATKANGALE ...	.....	.....	.....	.....	
SASVAD ...	.....	.....	.....	.....	
BEZVADA ...	1	7	.....	.....	
TAMKAR ...	.....	.....	1	5	
CHIKMAGALUR ...	1	3	2	8	
OTHER STATIONS...	17	114	21	75	
TOTAL EXPORTS FOR 1896...	1,986	9,786	407	1,445	
Do. do. 1895...	1,054	5,170	250	971	
Do. do. 1894...	1,450	6,860	597	2,599	
Do. do. 1893...	1,083	4,662	307	1,334	
Do. do. 1892...	879	3,919	437	1,925	
Do. do. 1891...	1,033	4,350	1,059	4,390	
Do. do. 1890...	1,394	7,068	3,191	13,171	
Do. do. 1889...	55	265	106	323	
Do. do. 1888...	73	332	234	862	
Do. do. 1887...	297	1,386	388	1,466	

TO STATIONS ON THE RAJPUTANA-MALWA RAILWAY *via* G. I. P. AND ITS CONNECTIONS.

SANAWAD ...	...	...	...	...
MORTAKKA ...	...	...	...	...
BARWAHA ...	2	7	6	9
MHOW ...	11	46	6	15
INDORE ...	5	19	30	68
UJJAIN ...	3	12	17	55
CHAMBAL ...	...	...	...	...
BARNAGAR ...	...	...	...	...
RUNIJA ...	...	...	...	...
RUTLAM ...	...	...	...	...
NAMLI ...	...	...	...	...
JAVRA ...	...	...	...	...
MANDSAUR ...	...	...	...	...
NEEMUCH ...	...	...	...	...
OTHER STATIONS ...	...	...	...	...
TOTAL EXPORTS for 1896 ...	21	84	59	147
Do. do. 1895 ...	57	226	149	329
Do. do. 1894 ...	954	4,377	316	1,473
Do. do. 1893 ...	826	3,563	330	1,379
Do. do. 1892 ...	857	3,975	325	950
Do. do. 1891 ...	1,405	6,215	589	2,289
Do. do. 1890 ...	2,815	10,055	427	1,592
Do. do. 1889 ...	77	300	8	31
Do. do. 1888 ...	12	73	25	74
Do. do. 1887 ...	127	679	92	342

TO STATIONS ON THE NIZAM'S STATE RAILWAY.

STATIONS.	Country Piece-Goods.		Country Twist.		Remarks.
	Pckgs.	Indian Maunds.	Pckgs.	Indian Maunds.	
SERAM	...	...	...	...	
TANDUR	...	...	...	...	
LINGAMPALLI	...	...	...	...	
HDEYRABAD	13	31	9	32	
SECUNDERABAD	6	15	27	89	
ALER	...	...	...	...	
WARANGAL	...	...	...	...	
RUGHUNATHPALI	...	...	...	...	
BEZVADA	17	92	1	3	
ELLORE	8	35	2	7	
CHITTAPUR	...	...	1	5	
VIKARABAD	...	...	...	...	
OTHER STATIONS ...	18	57	9	17	
TOTAL EXPORTS FOR 1896 ...	62	230	49	153	
Do. do. 1895 ...	10	46	25	90	
Do. do. 1894 ...	18	76	22	89	
Do. do. 1893 ...	17	54	5	19	
Do. do. 1892 ...	60	212	40	145	
Do. do. 1891 ...	85	381	75	248	
Do. do. 1890 ...	256	1,301	629	2,452	
Do. do. 1889 ...	15	44	18	45	
Do. do. 1888 ...	9	37	29	101	
Do. do. 1887 ...	57	262	10	33	

BOMBAY, BARODA AND CENTRAL INDIA RAILWAY.

(Including Rajputana-Malwa Railway.)

	STATIONS.	Country Piece-Goods.		Country Twist.		Remarks.
		Pckgs.	Indian Maunds.	Pckgs.	Indian Maunds.	
B. B. & C. I. Railway.	STATIONS between ANDHERI and SURAT (excluding Surat)..	1,576	6,387	661	2,135	
	SURAT	1,444	8,425	427	1,468	
	STATIONS between SURAT and BROACH (excluding Broach)	306	1,799	66	320	
	BROACH	473	3,063	252	996	
	STATIONS between BROACH and BARODA(excluding Baroda)	297	1,958	20	87	
	BARODA	663	4,048	316	1,252	
	STATIONS between BARODA and ANAND (excluding Anand)..	174	1,124	27	105	
	ANAND	55	344	21	77	
	STATIONS on the GODHRA BRANCH (excluding Godhra) ...	562	3,061	9	11	
	GODHRA	441	1,988	6	12	
	STATIONS between ANAND and AHMEDABAD (excluding Nadiad and Ahmedabad)...	288	1,442	5	15	
	NADIAD	428	2,419	180	683	
	AHMEDABAD	2,759	16,722	576	2,639	
	STATIONS between AHMEDABAD and VIRAMGAM (excluding Viramgam)	128	684	7	35	
	VIRAMGAM	148	905	28	88	
	STATIONS on the PATRI BRANCH	108	622	7	34	
	STATIONS between VIRAMGAM and WADHWAN (excluding Wadhwan)	15	86	3	13	
	WADHWAN	136	881	20	84	
	TOTAL ...	10,001	55,958	2,631	10,054	

BOMBAY, BARODA AND CENTRAL INDIA RAILWAY—*continued.*

	STATIONS.	Country Piece-Goods.		Country Twist.		Remarks.
		Pckgs.	Indian Maunds.	Pckgs.	Indian Maunds.	
B.-G.-J.-P.R. *viâ* Wadhwan.	LIMBDI	81	561	2	5	
	BHAVNAGAR	66	448	10	38	
	JETPUR	19	139	...	...	
	DHORAJEE	48	218	1	1	
	OTHER STATIONS ON BHAVNAGAR-GONDAL-JUNAGAD-PORBANDER RAILWAY	348	2,258	5	15	
	MORVI RAILWAY	755	4,950	21	61	
	VIA MIYAGAM	364	2,330	186	824	
	„ ANAND	282	1,876	107	395	
	TOTAL	1,963	12,780	332	1,339	
Foreign Railway *viâ* Sabarmati.	KHODIAR to PALANPUR (excluding Palanpur)	791	4,130	626	2,788	
	PALANPUR	103	565	4	15	
	VIA PALANPUR	415	2,223	5	20	
	MORI to CHITRASANI	137	546	156	743	
	MARWAR RAILWAY JUNCTION AND VIA MARWAR RAILWAY JUNCTION	1,289	7,926	36	89	
	HARIPUR to ERINPURA ROAD	113	571	25	105	
	BEAWAR	288	1,606	4	19	
	AJMERE	584	3,629	11	41	
	TOTAL	3,720	21,196	867	3,821	
	NUSSEERABAD to BARL	211	1,407	17	48	
	TILAUNIA to AGRA (excluding Jeypore, Achnera and Agra)	348	1,573	18	62	
	JEYPORE	380	1,995	5	12	
	VIA KUCHAMAN ROAD	98	457	4	16	
	ACHNERA	...	...	...	...	
	STATIONS on the CAWNPORE-ACHNERA RAILWAY	253	1,356	216	1,049	
	VIA HATHRAS	74	356	17	76	
	CAWNPORE	95	470	10	26	
	VIA CAWNPORE	38	196	1	5	
	AGRA FORT	155	616	6	10	
	VIA AGRA	2	3	...	...	
	VIA AGRA CANTONMENT	1	3	...	...	
	STATIONS on the REWARI-FEROZEPORE Section (excluding Bhiwani)	61	248	1	1	
	BHIWANI	561	2,421	1	5	
	VIA BHATINDA	10	42	...	...	
	VIA FEROZEPORE	1,774	4,534	29	95	
	STATIONS between REWARI and DELHI (excluding Delhi)	...	...	...	...	
	DELHI	8,212	39,484	105	470	
	VIA DELHI	214	632	4	6	
	TOTAL	12,487	55,793	434	1,881	
Foreign Railway *viâ* Godhra.	NUSSEERABAD to BARL	34	215	8	33	
	RUPAHELI to GANGRAR (excluding Bhilwara)	21	112	4	17	
	BHILWARA	248	1,659	12	42	
	CHANDERIA to KESARPURA (excluding Chitorgarh)	201	1,167	48	161	
	CHITORGARH	101	605	...	...	
	VIA CHITOR	577	3,142	28	134	
	NEEMUCH	208	1,316	23	98	
	HARKIAKAL to DHODHAR (excluding Mandsaur)	57	365	4	18	
	MANDSAUR	381	3,280	69	257	
	JAORA to KHANDWA	1,549	8,563	387	1,674	
	VIA KHANDWA	110	570	63	294	
	VIA UJJAIN	119	661	73	367	
	STATIONS on the GODHRA-NAGDA RAILWAY	443	2,697	81	324	
	STATIONS on the NAGDA-UJJAIN RAILWAY	230	1,338	42	159	
	TOTAL	4,279	25,690	842	3,578	
	TOTAL EXPORTS FOR 1896	32,450	1,71,417	5,106	20,673	
	Do. do. 1895	44,177	2,42,705	6,127	25,214	
	Do. do. 1894	40,050	2,13,058	5,313	21,743	
	Do. do. 1893	30,461	1,59,620	4,802	20,275	
	Do. do. 1892	27,807	1,53,958	3,815	13,002	
	Do. do. 1891	25,589	1,44,416	3,251	10,424	
	Do. do. 1890	29,079	1,64,152	2,412	7,464	
	Do. do. 1889	32,006	1,84,251	2,236	6,790	
	Do. do. 1888	21,624	1,28,472	2,499	7,844	
	Do do. 1887	26,503	1,55,864	3,172	9,731	

SUMMARY OF EXPORTS BY ALL RAILWAYS.

RAILWAYS.		Country Piece-Goods.		Country Twist.	
		Pckgs.	Indian Maunds.	Pckgs.	Indian Maunds.
G. I. P. RAILWAY (North-East Line)		391	1,730	1,358	4,233
Do. (South-East Line)		387	1,974	1,070	1,719
To Stations on the	BENGAL-NAGPUR RAILWAY	69	262	79	264
	INDIAN MIDLAND RAILWAY	3,167	16,382	177	501
	MADRAS RAILWAY	248	1,220	47	231
	DHOND & MUNMAD STATE RAILWAY	53	286	25	95
	EAST INDIAN RAILWAY	74	307	375	1,043
	SOUTHERN MAHRATTA RAILWAY	1,986	9,786	407	1,445
	RAJPUTANA-MALWA RAILWAY VIA G. I. P. ...	21	84	59	147
	NIZAM'S STATE RAILWAY	62	230	49	153
B. B. & C. I. RAILWAY, including Rajputana-Malwa Railway		32,450	1,71,417	5,106	20,673
TOTAL EXPORTS FOR 1896		38,908	2,03,678	8,752	30,504
Do. 1895		50,565	2,73,974	12,421	36,183
Do. 1894		53,148	2,77,663	15,716	50,502
Do. 1893		41,466	2,14,201	14,725	44,430
Do. 1892		37,281	2,01,341	17,797	38,164
Do. 1891		39,175	2,12,379	13,132	44,471
Do. 1890		52,966	2,87,380	17,392	67,782
Do. 1889		33,962	1,93,953	2,535	7,852
Do. 1888		22,881	1,34,855	3,465	10,937
Do. 1887		28,784	1,68,399	5,214	16,892

ANNUAL PROGRESS OF RAILWAYS IN INDIA SINCE THEIR COMMENCEMENT.

Year.	Total Miles.	Year.	Total Miles.	Year.	Total Miles.	Year.	Total Miles.
1854	71	1865	3,372¾	1876	6,833	1886-87	13,386
1855	170	1866	3,568¾	1877	7,322¼	1887-88	14,377
1856	272¾	1867	3,936¾	1878	8,212	1888-89	15,242¼
1857	288¼	1868	4,016¼	1879	8,492¾	1889-90	16,092½
1858	428¼	1869	4,294¾	1880	9,308	1890-91	16,996
1859	626¼	1870	4,775	1881	9,892	1891-92	17,564
1860	839¼	1871	5,077¼	1882	10,145½	1892-93	18,042
1861	1,587¾	1872	5,370¼	1883-84	10,780¼	1893-94	18,500
1862	2,353¾	1873	5,695	1884-85	12,000½	1894-95	18,855¼
1863	2,550	1874	6,227¾	1885-86	12,375¼	1895-96	19,577¾
1864	2,966¾	1875	6,519				

Statement showing the Exports of Indian Manufactured Piece-Goods and Yarns by Sea and Rail during the years **1887** *to* **1896.**

Year.	Piece-Goods.		Total.	Yarns.				Total.		Remarks.
	By Sea.	By Rail.		By Sea.		By Rail.				
	Packages.	Packages.	Packages.	Packages.	lbs.	Packages.	lbs.	Packages.	lbs.	
1887	51,428	28,784	80,212	2,99,581	11,70,74,663	5,214	13,89,920	3,04,795	11,84,64,583	
1888	60,248	22,881	83,129	3,43,030	13,46,22,583	3,465	8,99,960	3,46,495	13,55,22,543	
1889	53,069	33,962	87,031	3,84,729	15,04,97,237	2,535	6,46,066	3,87,264	15,11,43,303	
1890	59,679	52,966	1,12,645	4,40,220	17,19,93,173	17,392	55,77,040	4,57,612	17,75,70,213	
1891	61,659	39,175	1,00,834	4,65,399	18,16,45,149	13,132	36,59,040	4,78,531	18,53,04,189	
1892	70,515	37,281	1,07,796	4,87,773	19,07,05,398	17,797	31,40,144	5,05,570	19,38,45,542	
1893	70,050	41,466	1,11,516	4,12,584	15,99,60,286	14,725	36,55,568	4,27,309	16,36,15,854	
1894	86,208	53,148	1,39,356	4,68,995	18,21,23,551	15,716	41,55,312	4,84,711	18,62,78,863	
1895	98,079	50,565	1,48,644	4,96,421	19,26,02,163	12,421	29,77,128	5,08,842	19,55,79,291	
1896	93,775	38,908	1,32,683	5,84,699	22,93,46,959	8,752	25,09,864	5,93,351	23,18,56,823	

Statement showing the arrivals of Cotton into Bombay by Sea and Rail during the years **1887** *to* **1896.**

By	1887	1888	1889	1890	1891	1892	1893	1894	1895	1896
	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.
Steamers and Country Craft	12,17,640	14,61,058	13,87,388	17,50,424	15,98,975	12,28,953	19,21,666	16,42,612	16,32,228	15,05,213
B. B. and C. I. Railway	17,05,269	14,97,691	19,31,054	22,61,913	17,38,311	18,09,577	16,56,811	14,00,810	19,17,601	21,18,116
G. I. P. Railway	27,96,166	22,71,852	36,85,587	34,94,773	34,44,511	38,91,473	26,06,566	27,81,828	31,55,920	31,96,394
Total Cwts...	57,19,075	52,30,601	70,04,029	75,07,110	67,81,797	64,30,003	61,88,043	58,25,250	67,05,749	68,19,723
Total F.-P. Bales of 3½ Cwts. each...	16,34,021	14,94,458	20,01,151	21,44,889	19,37,656	18,37,145	17,68,012	16,64,367	19,15,929	19,48,491

Statement showing the Exports of Cotton to Europe, China, Calcutta, &c., from Bombay during the years **1887** *to* **1896.**

To	1887	1888	1889	1890	1891	1892	1893	1894	1895	1896
	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.
Europe	11,11,931	8,87,047	13,23,496	14,39,921	10,28,417	9,54,243	8,57,771	7,97,070	6,24,465	7,72,258
China and Japan	*29,727	*18,633	16,417	35,248	1,12,189	1,21,200	1,04,495	1,13,716	1,43,933	3,11,624
Calcutta and other Ports	32,171	33,456	28,907	37,342	49,812	49,985	58,130	49,845	40,951	43,285
Total Bales...	11,73,829	9,34,136	13,68,820	15,12,511	11,90,418	11,25,428	10,20,396	9,60,631	8,09,349	11,27,167

* For China.

EXPORTS OF BOMBAY MANUFACTURED COTTON PIECE-GOODS AND YARNS FROM BOMBAY PORT ONLY.

(From Official Returns.) 1895-96. *(Years ending 31st March.)*

EXPORTED TO	LENGTH AND WEIGHT.							VALUE.					
	Piece-Goods.		Yarns.	Percentage of		Total Weight.		Lakhs of Rupees.		Percentage of		Total Value in Lakhs of Rupees.	Percentage.
	Millions of [0000's omitted.]			Goods.	Yarns.	Millions of [0000's omitted.]	Percentage.			Goods.	Yarns.		
	Yards.	lbs.	lbs.	%	%	[0000's omitted.]	%	Goods.	Yarns.	%	%	[0000's omitted.]	%
Foreign Ports	69·70	†17·42	172·37	30·48	82·69	189·79	71·45	†92·68	629·60	31·96	82·06	‡722·28	68·27
Indian Ports	73·10	*18·23	31·92	31·97	15·31	50·20	18·89	98·20	122·84	33·86	16·14	221·04	20·89
Interior by Rail	†85·87	21·47	4·16	37·55	2·00	25·69	9·66	99·11	15·68	34·18	1·80	114·79	10·84
Total Indian	158·97	39·75	36·08	69·52	17·31	75·83	28·55	197·31	137·52	68·04	17·94	335·83	31·73
GRAND TOTAL	228·67	57·17	208·45	100·00	100·00	265·62	100·00	289·99	767·12	100·00	100·00	1058·11	100·00

* Assuming 4·00 yards to be equivalent to 1 lb. and *vice versa* (reduced from 4·33 yards in previous years).
† Piece-Goods only, value *including all other sorts* [Handkerchiefs, Hosiery, &c., &c.] 98·97 lakhs or
‡ Inclusive of Yarns 728·51 lakhs of Rupees.

1894-95.

Foreign Ports	67·77	*15·65	147·03	30·13	78·96	162·68	68·52	† 87·32	525·79	32·34	77·99	‡613·11	64·94
Indian Ports	63·97	*14·77	34·71	28·44	18·64	49·48	20·77	80·42	132·34	29·75	19·64	212·76	22·53
Interior by Rail	*93·19	21·51	4·46	41·43	2·40	25·97	10·91	102·22	15·99	37·91	2·37	118·21	12·53
Total Indian	157·16	36·28	39·17	69·87	21·04	75·45	31·68	182·64	148·33	67·66	22·01	330·97	35·06
GAND TOTAL	224·93	51·93	186·20	100·00	100·00	238·13	100·00	269·96	674·12	100·00	100·00	944·08	100·00

* Assuming 4·33 yards to be equivalent to 1 lb. and *vice versa*.
† Piece-Goods only, value *including all other sorts* [Handkerchiefs, Hosiery, &c., &c.] 91·99 lakhs or
‡ Inclusive of Yarns 617·78 lakhs of Rupees.

1893-94.

Foreign Ports	53·98	*12·46	125·47	27·23	78·71	137·93	67·23	68·76	465·08	27·62	77·72	533·84	63·00
Indian Ports	53·85	*12·43	31·31	27·16	19·64	43·74	21·32	67·34	122·99	27·05	20·55	190·34	22·46
Interior by Rail	*90·44	20·87	2·62	45·61	1·65	23·49	11·45	112·84	10·29	45·33	1·73	123·13	14·54
Total Indian	144·29	33·30	33·93	72·77	21·29	67·23	32·77	180·18	133·28	72·38	22·28	313·47	37·00
GRAND TOTAL	198·27	45·76	159·40	100·00	100·00	205·16	100·00	248·94	598·36	100·00	100·00	847·31	100·00

* Assuming 4·33 yards to be equal to 1 lb. and *vice versa*. The value of Goods despatched by Rail is based on the export to Coast Ports.

FOREIGN COUNTRIES TO WHICH GREY COTTON PIECE-GOODS OF BOMBAY MANUFACTURE HAVE BEEN EXPORTED SINCE 1889-90.

(*From Government Returns.*) (*Years ending 31st March.*)

Description.	To	In Millions of Yards (0000's omitted.)						
		1895-96.	1894-95.	1893-94.	1892-93.	1891-92.	1890-91.	1889-90.
T-Cloths	Mozambique	4·16	3·72	3·11	2·71	3·13	1·84	1·86
	Zanzibar	6·30	7·18	4·31	4·01	3·39	2·54	2·09
	Aden	·75	·60	·82	·38	·30	·39	·25
	China-Hongkong	2·16	·47	·65	·51	·06	.....	·02
	Do. Treaty Ports*	7·31	4·21	2·23	7·17	5·22	3·80	1·21
	Mekran and Sonmiani	·13	·13	·01	·30	·21	·11	·10
	Abyssinia	·65	1·13	3·18	1·69	1·22	·97	·89
	Other Countries	2·81	3·35	2·08				
	Total	24·27	20·79	16·39	16·77	13·53	9·65	6·42
Sheetings	Abyssinia	2·95	3·45	1·84	·97	·62	1·63	1·37
	Mozambique	1·61	1·72	2·74	6·47	4·81	5·03	5·11
	Zanzibar	5·84	5·16	6·39	8·65	13·75	14·09	9·98
	Aden	1·80	3·12	2·38	1·82	·77	·92	1·32
	Arabia	·66	1·28	·65	·73	·59	·57	·44
	China-Treaty Ports*	·84	·02	·06	·13	.....	·80	.....
	Other Countries	1·52	1·85	·68	·82	1·34	·36	1·06
	Total	15·24	16·60	14·74	19·59	21·88	23·40	19·28
Domestics	Aden	8·59	8·46	4·66	5·61	5·51	5·95	9·20
	Arabia	·25	·33	·15	·43	·44	·54	·09
	Other Countries	·27	·27	·08	·04	·09	·02	·05
	Total	9·11	9·06	4·89	6·08	6·04	6·51	9·34
Drills and Jeans	Zanzibar	...	.....	...	.....	·01	.....	·11
	Aden	...	.....	...	.....	.....	.....	.....
	Other Countries	·02	·01	·07	·19	·03	·05	·08
	Total	·02	·01	·07	·19	·04	·05	·19
Long Cloths	Abyssinia	2·18	1·31	1·45	1·87	·99	2·04	·48
	Mozambique	...	·02	·01	·07	·28	·11	·49
	Zanzibar	·30	·52	·62	·57	·23	·44	·24
	Aden	1·74	3·58	2·23	2·10	3·47	3·98	2·78
	China-Treaty Ports*	2·50	·96	1·52	3·20	1·10	·28	·02
	Arabia	1·19	1·80	1·51	1·54	1·19	·82	·43
	Persia	·55	·75	·42	·70	·35	·35	·51
	Straits	·15	·19	·11	·02	·02	·08	·09
	Turkey in Asia	2·44	2·90	1·94	1·65	2·27	1·19	1·47
	Egypt	1·68	·88	1·10	·95	·74	1·04	·43
	Other Countries	·13	·16	·26	·07	·04	·02	
	Total	12·86	13·07	11·17	12·74	10·68	10·35	6·94
Chudders	Aden	·66	·92	·55	·22	·15	·11	·12
	Zanzibar	1·27	1·27	·88	1·04	1·13	·79	·80
	Other Countries	1·05	·99	·58	·40	·33	·21	·21
	Total	2·98	3·18	2·01	1·66	1·61	1·11	1·13
Dhoties	Aden	·03	·06	·06	·16	.....	.....	.....
	Other Countries	·30	·27	·27	·19	·02	·03	·03
	Total	·33	·33	·33	·35	·02	·03	·03
Other Sorts	Total	·09	·10	·01	·03	·16	·20	·19
	Grand Total	64·90	63·14	49·61	57·41	53·96	51·30	43·52

* Almost entirely to Shanghai.

DESCRIPTIONS OF GREY COTTON PIECE-GOODS OF BOMBAY MANUFACTURE EXPORTED TO FOREIGN PORTS SINCE 1889-90.

(*From Government Returns.*) (*Years ending 31st March.*)

Descriptions.	In Millions of Yards (0000's omitted).						
	1895-96.	1894-95.	1893-94.	1892-93.	1891-92.	1890-91.	1889-90.
T-Cloths	24·27	20·79	16·39	16·77	13·53	9·65	6·42
Sheetings	15·24	16·60	14·74	19·59	21·88	23·40	19·28
Domestics	9·11	9·06	4·89	6·08	6·04	6·51	9·34
Drills and Jeans	·02	·01	·07	·19	·04	·05	·19
Long cloths	12·86	13·07	11·17	12·74	10·68	10·35	6·94
Chudders	2·98	3·18	2·01	1·66	1·61	1·11	1·13
Dhooties	·33	·33	·33	·35	·02	·03	·03
Other sorts	·09	·10	·01	·03	·15	·20	·19
Total Millions of Yards...	64·90	63·14	49·61	57·41	53·96	51·30	43·52
Total Lakhs of Rs.....	80·54	75·95	57·59	65·62	61·12	58·90	48·06

EXPORTS OF BOMBAY SPUN TWIST BY SEA AND RAIL.

REDUCED TO BALES OF 400 lbs. EACH.

January 1st to December 31st.	To China.	To Japan.	Total to China and Japan.	Total to other ports.	Total Exports by Sea.	Total Exports by Rail.	Total Exports by Sea and Rail.
1879.....	45,530	4,842	50,372	31,711	82,083	11,072	93,155
1880.....	63,194	4,527	67,721	38,825	106,546	14,092	120,638
1881.....	61,783	7,378	69,161	41,092	110,253	14,333	124,586
1882.....	81,434	9,854	91,288	41,502	132,790	14,400	147,190
1883.....	94,982	17,421	112,403	42,130	154,533	9,091	163,624
1884.....	127,318	13,846	141,164	48,226	189,390	6,049	195,439
1885.....	154,517	19,020	173,537	43,197	216,734	5,129	221,863
1886.....	199,407	20,543	219,950	45,103	265,053	4,649	269,702
1887.....	205,158	39,730	244,888	47,799	292,687	3,451	296,138
1888.....	234,071	52,697	286,768	49,789	336,557	2,250	338,807
1889.....	254,697	62,220	316,917	59,326	376,243	1,615	377,858
1890.....	325,060	37,722	362,782	67,201	429,983	13,942	443,925
1891.....	365,038	10,939	375,977	78,136	454,113	9,147	463,260
1892.....	385,771	21,445	407,216	69,547	476,763	7,850	484,613
1893.....	297,572	14,198	311,770	88,130	399,900	9,139	409,039
1894.....	338,703	10,743	349,446	105,863	455,309	10,388	465,697
1895.....	374,119	2,515	376,634	104,871	481,505	7,443	488,948
1896.....	471,023	2,467	473,490	99,877	573,367	6,275	579,642

QUALITIES OF YARNS OF BOMBAY MANUFACTURE EXPORTED TO FOREIGN PORTS SINCE 1888-89.

(From Government Returns.) *(Years ending 31st March.)*

Description.	In Millions of lbs. (0000's omitted).							
	1895-96.	1894-95.	1893-94.	1892-93.	1891-92.	1890-91.	1889-90.	1888-89.
Mule No. 15s and under	49·37	48·63	35·74	55·99	44·11	41·26	31·87	23·61
„ „ 16s to 24s	121·65	101·99	88·37	113·70	109·78	115·72	99·11	98·90
„ „ 25s to 32s	·21	·42	·41	·20	·30	·72	·39	·09
„ „ 33s to 44s	·02	·10	·05	·02	·02	·04	·04	·03
Total ...	171·25	146·14	124·57	169·91	154·21	157·74	131·41	122·63
Water No. 20s and under...	·01	·03	·11	·08	·24	·23	·30	·09
„ „ 21s to 30s	...	...	·05	...	·29	·09	·02	...
„ „ 31s to 40s	·01	...	·03	·01	·02	·02	...	...
Total ...	·02	·03	·19	·09	·55	·34	·32	·09
Colored Yarns Total ...	1·10	·86	·70	·78	·59	·30	·29	·30
Total Yarns ...	172·37	147·03	125·46	170·78	155·35	158·38	132·02	123·02

FOREIGN COUNTRIES TO WHICH YARNS OF BOMBAY SPINNING HAVE BEEN EXPORTED SINCE 1888-89.

(From Government Returns.) *(Years ending 31st March.)*

Quality.	To	In Millions of lbs.							
		1895-96.	1894-95.	1893-94.	1892-93.	1891-92.	1890-91.	1889-90.	1888-89.
Mule No. 15s and under.	Aden	·86	1·50	·99	·71	1·47	1·28	1·14	·85
	Japan	...	...	·03	·20	·01	·19	·06	1·29
	China (Hongkong) ...	35·78	33·71	24·87	43·95	33·14	30·45	28·24	19·27
	China (Treaty Ports*)...	12·13	7·74	9·61	10·91	9·17	9·10	2·25	2·10
	Other Countries ...	·60	·68	·24	·22	·32	·24	·18	·10
	Total ...	49·37	48·63	35·74	55·99	44·11	41·26	31·87	23·61
6s to 24s	Aden	·42	·54	·41	·29	·52	·38	·45	·31
	Japan	1·21	2·58	5·64	6·82	6·67	11·50	22·18	21·42
	China (Hongkong) ...	58·00	57·12	42·31	58·71	50·09	47·98	51·84	57·68
	China (Treaty Ports*)...	62·58	35·05	35·54	50·32	47·18	52·89	22·20	17·23
	Straits	2·54	4·25	2·88	1·25	3·41	1·81	1·31	1·48
	Other Countries ...	1·90	2·45	1·64	1·31	1·91	1·25	1·02	·78
	Total ...	121·65	101·99	88·37	113·70	109·78	115·72	99·10	98·90
Above 24s	Total ...	·23	·52	·46	·22	·32	·76	·43	·12
	Total Mule ...	171·25	146·14	124·57	169·91	154·21	157·74	131·40	122·63
Water.....	„ Water ...	·02	·03	·19	·09	·55	·34	·33	·09
Colored	„ Colored ...	1·10	·86	·70	·78	·59	·30	·29	·30
	Grand Total ...	172·37	147·03	125·46	170·78	155·35	158·38	132·02	123·02
	Value in Lakhs of Rs....	629·60	525·80	465·95	614·08	555·55	614·14	537·31	497·12

* Almost entirely to Shanghai.

COTTON.

RECEIPTS at, and Exports from, Bombay Port, also Mill consumption in the Island of Bombay. In thousands of Bales (000's omitted).

Years ending 30th June.

Years ending 30th June.	Receipts	Exports to			Mill consumption.	Total.	Years ending 30th June.	Receipts	Exports to			Mill consumption.	Total.
		Europe.	Elsewhere.	Total.					Europe.	Elsewhere.	Total.		
1859	.....	490	152	642									
1860	.....	566	202	768	Maxm. Exports up to this year.		1878	961	800	46	846	204	1,050
							1879	832	652	64	716	181	897
1861	.....	835	61	896	American War.		1880	1,171	874	34	908	220	1,128
1862	.....	911	8	919	In 1863 and 1864		1881	1,244	874	60	934	273	1,207
1863	.....	867	3	870	Bombay Imported from Cotton China.		1882	1,832	1,521	87	1,608	277	1,885
1864	.....	1,065	1	1,066			1883	1,770	1,335	95	1,430	313	1,743
1865	.....	1,187	14	1,201	42	1,243	1884	1,759	1,295	100	1,395	348	1,743
1866	.....	1,277	5	1,282	46	1,328	1885	1,139	791	70	861	392	1,253
1867	.....	1,030	48	1,078	47	1,125	1886	1,480	1,009	61	1,070	391	1,461
1868	.....	1,225	56	1,281	48	1,329	1887	1,703	1,147	40	1,187	454	1,641
1869	.....	1,115	50	1,165	49	1,214	1888	1,472	893	58	951	500	1,451
1870	.....	967	39	1,006	50	1,056	1889	1,851	1,286	46	1,332	565	1,897
1871	1,085	1,002	48	1,050	52	1,102	1890	2,235	1,488	71	1,559	636	2,195
1872	1,151	1,079	34	1,113	53	1,166	1891	2,020	1,070	107	1,177	762	1,939
1873	978	917	34	951	67	1,018	1892	1,770	905	202	1,107	728	1,835
1874	1,311	1,192	25	1,217	83	1,300	1893	1,788	816	169	985	724	1,709
1875	1,345	1,285	20	1,305	135	1,440	1894	1,769	908	159	1,067	731	1,798
1876	1,073	980	35	1,015	147	1,162	1895	1,540	525	143	668	815	1,483
1877	1,141	920	38	958	161	1,119	1896	2,151	800	346	1,146	849	1,995

BOMBAY MILLOWNERS' ASSOCIATION.

COTTON SPINNING AND WEAVING MILLS WORKING

IN COURSE OF ERECTION IN INDIA

ON

30th JUNE 1896.

COTTON SPINNING AND WEAVING MILLS

Working and in Course of Erection in Japan

on

1st JANUARY 1897.

No.	Names of Mills	Situation	Year	Number of Spindles			Number of Looms		Number of Hands employed			Average Number of Hours per Week	Average Number of Days per Year	Average Number of Hours per Day	Average Number of Bales consumed per Year		Average Number of Yards woven per Year		Average Number of Pounds of Yarn produced per Year		Average Number of Yards per Pound		Average Number of Pounds of Waste per Year		Average Number of Pounds of Gas Coal per Year		Average Wages per Day		Remarks
				Mule.	By Kind of Machine.	Total.	Plain.	Fancy.	Male.	Female.	Total.				Japanese.	Foreign.	Japanese.	Foreign.	Japanese.	Foreign.	Japanese.	Foreign.	Japanese.	Foreign.	Japanese.	Foreign.	Male.	Female.		
															Bales.	Bales.	Yds.	Yds.	Lbs.	Lbs.							Yen.	Yen.	
1	Amagasaki Cotton Spinning Mill	Amagasaki	1894		14,256	14,256			60	200	260	54	300	9	2,000	—	1,000,000	—	700,000	—	1.43	—	100,000	—	100,000	—	0.30	0.15	
2	Asahi " "	Osaka	1895		10,000	10,000	272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
3	Amagi " "	Shizuoka	1896		10,000	10,000	272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
4	Bisan " "	Kagawa	1896		5,016		96	8	30	100	130	54	300	9	500	—	250,000	—	175,000	—	1.43	—	25,000	—	25,000	—	0.30	0.15	
5	Cotton Weaving Mill "	Osaka	1896		5,016		96	8	30	100	130	54	300	9	500	—	250,000	—	175,000	—	1.43	—	25,000	—	25,000	—	0.30	0.15	
6	Fuji Cotton Spinning Mill "	Shizuoka	1896		47,040		816	48	150	500	650	54	300	9	2,500	—	1,250,000	—	875,000	—	1.43	—	125,000	—	125,000	—	0.30	0.15	
7	Fukushima " "	Fukushima	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	With 200 Looms.
8	Fukuyama " "	Hiroshima	1896		10,032		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	Water Power.
9	Hemp " "	Osaka	1896		10,032		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
10	Himeji " "	Hiogo	1896		4,736		96	8	30	100	130	54	300	9	500	—	250,000	—	175,000	—	1.43	—	25,000	—	25,000	—	0.30	0.15	
11	Himeji " "	Hiogo	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
12	Hiroshima " "	Hiroshima	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
13	Hirose " "	Hiogo	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
14	Ibi " "	Gifu	1896	2,000	10,000	12,000	272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
15	Ichihara " "	Chiba	1896	720		720			30	100	130	54	300	9	500	—	250,000	—	175,000	—	1.43	—	25,000	—	25,000	—	0.30	0.15	Steam and Water Power.
16	Ichishima " "	Aichi	1896		5,016		96	8	30	100	130	54	300	9	500	—	250,000	—	175,000	—	1.43	—	25,000	—	25,000	—	0.30	0.15	
17	Ichishima " "	Aichi	1896	864	5,760	6,624	96	8	30	100	130	54	300	9	500	—	250,000	—	175,000	—	1.43	—	25,000	—	25,000	—	0.30	0.15	
18	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
19	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
20	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
21	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
22	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
23	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
24	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
25	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
26	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
27	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
28	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
29	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
30	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
31	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
32	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
33	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
34	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
35	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
36	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
37	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
38	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
39	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
40	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
41	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
42	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
43	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
44	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
45	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
46	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
47	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
48	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
49	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
50	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
51	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
52	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
53	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
54	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
55	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
56	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
57	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
58	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
59	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
60	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
61	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
62	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
63	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
64	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
65	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
66	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
67	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
68	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
69	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
70	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
71	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
72	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
73	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
74	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
75	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
76	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
77	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
78	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
79	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
80	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
81	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
82	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
83	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
84	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
85	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
86	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
87	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
88	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
89	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
90	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
91	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
92	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
93	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
94	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
95	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
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97	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
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99	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
100	Ichishima " "	Aichi	1896		10,000		272	28	60	200	260	54	300	9	1,500	—	750,000	—	525,000	—	1.43	—	75,000	—	75,000	—	0.30	0.15	
	Grand Total			131,748	751,876	883,624	Average 272	Average 28	Average 60	Average 200	Average 260	Average 54	Average 300	Average 9	39,000	21,794	12,195	30,000	87,500	Average 2.24	Average 1.43	18,312,854	764,264	18,312,854	764,264	3,662,571	152,853	37		

With Compliments of

THE MITSUI BUS

JAN KAISHA, Bussan.

— Nil.
— Not reached.

REPORT

OF THE

BOMBAY MILLOWNERS' ASSOCIATION

FOR THE YEAR 1897.

PRESENTED TO THE ANNUAL GENERAL MEETING HELD ON 2nd AUGUST, 1898.

Bombay:
PRINTED AT THE "TIMES OF INDIA" STEAM PRESS.

1898.

2057-98

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BOMBAY MILLOWNERS' ASSOCIATION.

ESTABLISHED 1ST FEBRUARY 1875.

List of Members.

AHMEDABAD DYEING AND MANUFACTURING COMPANY, LD.
AHMEDABAD SPINNING AND WEAVING COMPANY, LIMITED.
ALLIANCE COTTON MANUFACTURING COMPANY, LIMITED.
ANGLO-INDIAN SPINNING AND MANUFACTURING COMPANY, LIMITED.
APOLLO PRESS ESTATE.
BARODA STATE SPINNING AND WEAVING MILLS.
BECHARDAS SPINNING AND WEAVING MILLS.
BERAR MANUFACTURING COMPANY, LIMITED.
BOMBAY COTTON MANUFACTURING COMPANY, LIMITED.
BOMBAY COTTON PRESS COMPANY, LIMITED.
BOMBAY FLOUR MILLS COMPANY, LIMITED.
BOMBAY NATIONAL MANUFACTURING COMPANY, LIMITED.
BOMBAY UNITED SPINNING AND WEAVING COMPANY, LD.
BRITANNIA MILLS, LIMITED.
CENTRAL INDIA SPINNING, WEAVING AND MANUFACTURING COMPANY, LIMITED.
CHINA MILLS, LIMITED.
CITY OF BOMBAY MANUFACTURING COMPANY, LIMITED.
COLABA LAND AND MILL COMPANY, LIMITED.
CONNAUGHT MILLS COMPANY, LIMITED.
CORAL MILLS COMPANY, LIMITED.
CURRIMBHOY MILLS COMPANY, LIMITED.
DAMODHUR LUKHMIDAS MILLS COMPANY, LIMITED.
DAVID MILLS COMPANY, LIMITED.
EMPRESS SPINNING AND WEAVING COMPANY, LIMITED.
FRAMJEE PETIT SPINNING AND MANUFACTURING COMPANY, LIMITED.
GEORGE GAHAGAN AND COMPANY.
GOKAK WATER POWER AND MANUFACTURING COMPANY, LIMITED.
GOOLAMBABA SPINNING AND WEAVING COMPANY, LIMITED.
HARVEY AND SABAPATHY COMPANY, LIMITED.
HINDOOSTAN SPINNING AND WEAVING MILLS COMPANY, LIMITED.
HINGUNGHAT MILL COMPANY, LIMITED.
HOPE MILLS, LIMITED.
HOWARD AND BULLOUGH MILLS COMPANY, LIMITED.
HYDERABAD (DECCAN) SPINNING AND WEAVING COMPANY, LIMITED.
IMPERIAL COTTON MILLS COMPANY, LIMITED.
INDIAN MANUFACTURING COMPANY, LIMITED.
INDO-CHINA MANUFACTURING COMPANY, LIMITED.
JAFUR ALEE SPINNING AND WEAVING COMPANY, LIMITED.
JULGAON MANUFACTURING COMPANY, LIMITED.
JULGAON COTTON GINNING COMPANY, LIMITED.
JAMES GREAVES MILLS COMPANY, LIMITED.
JAMSHED MANUFACTURING COMPANY, LIMITED.
JEWRAJ BALLOO SPINNING AND WEAVING COMPANY, LIMITED.
JUBILEE MANUFACTURING COMPANY, LIMITED.
KHANDEISH SPINNING AND WEAVING MILLS COMPANY, LIMITED.
KHATAO MUKANJEE SPINNING AND WEAVING COMPANY, LIMITED.
LAKHMIDAS KHIMJEE SPINNING AND WEAVING COMPANY, LIMITED.
LEOPOLD SPINNING, BLEACHING AND MANUFACTURING COMPANY, LIMITED.
LORD REAY MANUFACTURING COMPANY, LIMITED.
MADHAVJEE DHARAMSEY MANUFACTURING COMPANY, LD.
MADRAS UNITED S. AND W. MILLS COMPANY, LIMITED.
MADURA MILLS, LIMITED.
MAHALUXMEE SPINNING AND WEAVING COMPANY, LIMITED.
MALABAR SPINNING AND WEAVING COMPANY, LIMITED.
MANOCKJEE PETIT MANUFACTURING COMPANY, LIMITED.
MANORE MILLS.
MAZAGON SPINNING AND MANUFACTURING COMPANY, LD.
MORARJEE GOCULDAS SPINNING AND WEAVING COMPANY LIMITED.
NEW EMPRESS SPINNING AND WEAVING COMPANY, LIMITED.
NEW GREAT EASTERN SPINNING AND WEAVING COMPANY, LIMITED.
NEW PACHORA MANUFACTURING COMPANY, LIMITED.
NICOL MILLS.
ORIENTAL SPINNING AND WEAVING COMPANY, LIMITED.
PEROO MAHOMED MANUFACTURING COMPANY, LIMITED.
PRESIDENCY MILLS COMPANY, LIMITED.
QUEEN SPINNING AND WEAVING COMPANY, LIMITED.
RIPON MANUFACTURING COMPANY, LIMITED.
SARASWATI MILLS COMPANY, LIMITED.
SASSOON SPINNING AND WEAVING COMPANY, LIMITED.
SHOLAPORE SPINNING AND WEAVING COMPANY, LIMITED.
SOONDERDAS SPINNING AND WEAVING MILLS COMPANY, LIMITED.
SOUTHERN MARATHA S. AND W. COMPANY, LIMITED.
STANDARD MILLS COMPANY, LIMITED.
STAR OF INDIA MILLS, LIMITED.
SURAT PRESS FACTORY.
SVADESHI MILLS COMPANY, LIMITED.
TEXTILE MANUFACTURING COMPANY, LIMITED.
UNION MILLS, LIMITED.
UNION SPINNING AND MANUFACTURING COMPANY, LIMITED.
VEERAMGAM SPINNING, WEAVING AND MANUFACTURING COMPANY, LIMITED.
VICTORIA MANUFACTURING COMPANY, LIMITED.
WALLACE FLOUR MILLS COMPANY.
WESTERN INDIA SPINNING AND MANUFACTURING COMPANY, LIMITED.
WADIA MILLS, LIMITED.

COMMITTEE FOR 1897.

SIR GEORGE COTTON, KT., *Chairman.*
N. N. WADIA, ESQ. C.I.E., *Deputy Chairman.*
BOMONJEE DINSHAW PETIT, ESQ.
C. DOUGLAS, ESQ.
AHMEDBHOY HUBIBBHOY, ESQ.
DINSHAW E. WACHA, ESQ.
DAMODERDAS TAPIDAS, ESQ.
K. R. CAMA, ESQ.
DHURAMSEY SOONDERDAS, ESQ.
GORDHANDAS KHATAW, ESQ.
RUNCHORDAS NAROTAMDAS, ESQ.
SASSOON J. DAVID, ESQ.
H. R. GREAVES, ESQ.
MANMOHANDAS RAMJEE. ESQ.
JEEJEEBHOY FRAMJEE PETIT, ESQ.
D. J. TATA, ESQ.
D. C. SHROFF, ESQ.
VITHULDAS DAMODHURDAS THACKERSEY, ESQ.
JAMSHEDJI ARDASEER WADIA, ESQ.

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SIR GEORGE COTTON, KT., *Chairman.*
N. N. WADIA, ESQ. C.I.E., *Deputy Chairman.*
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F. C. MACRAE, ESQ.
AHMEDBHOY HUBIBBHOY, ESQ.
DINSHAW E. WACHA, ESQ.
DAMODERDAS TAPIDAS, ESQ.
K. R. CAMA, ESQ.
DHURAMSEY SOONDERDAS, ESQ.
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D. C. SHROFF, ESQ.
VITHULDAS DAMODHUR THACKERSEY, ESQ.
JAMSHEDJI ARDASEER WADIA, ESQ.
SIR J. COWASJEE JEHANGHIR.

JOHN MARSHALL, ESQ., *Secretary.*

V. That the affairs and funds of the Association shall be managed by a Committee of twenty members, consisting of a Chairman, a Vice-Chairman and eighteen members, who shall be appointed annually at the General Meeting of the Association; and of whom seven members shall retire every year, but be eligible for re-election. The Chairman of the Committee shall preside at all general meetings, as well as at Committee meetings, and in his absence the Vice-Chairman, and failing both these, one of the members of the Committee to be appointed by the members present at each meeting of Committee or at each general meeting. In the event of the death or resignation of any member of the Committee, or his refusal to serve after nomination, then the other members of the Committee shall fill the vacancy.

VI. That the names of the members whom it is proposed to elect as Chairman, Vice-Chairman, and members of Committee for each year be circulated amongst the members at least seven days before the annual meeting, and no two members of any one firm or company shall be eligible to serve on the Committee at the same time.

VII. Each member of the Committee shall have one vote, and in case of a tie, the Chairman for the time being shall have the casting vote.

VIII. The Committee shall meet at least once in each month, or oftener if need be.

IX. Minutes of all proceedings of the Committee shall be made and regularly entered in a minute-book to be kept by a Secretary to be appointed. This book shall be open to the inspection of any member at any reasonable time.

X. The Committee for the time being shall have the control of the funds of the Association, and pay all necessary expenses and generally manage its affairs. They may disburse money from the Association's funds either by way of loan or gifts for the purpose of furthering any of the objects for the carrying out of which the Association is formed. They may advance money either by way of loan or gift to any member of the Association to assist him in defending or filing a law-suit, or carrying on an arbitration if in their opinion the principles involved in the said suit or arbitration affect the interests of Millowners as a body, and they may do all other things calculated to promote the general objects of the Association. Provided always that no one sum exceeding Rs. 2,000 shall be advanced by way of loan or gift by the Committee without the sanction of a majority of the members present at a general meeting to be called to sanction such gift or loan, and that, if at any time during any year the disbursements of the Committee, after providing for ordinary expenditure, such as Secretary's salary, printing, stationery, &c., amount to seven-eighths of the funds remaining in hand, then the Committee shall call a general meeting and lay the accounts before the members of the Association. For every annual general meeting the Committee shall prepare a statement of the accounts of the Association, which shall be circulated amongst the members seven days prior to the date of the meeting.

XI. The Annual General Meeting of the Association shall be held at such time as the Committee may appoint, and the Committee shall at any time call a general meeting for the purposes referred to in clause X, should that be necessary, or if it should appear to them to do so. Seven days' notice of the annual general meeting, and of any other meeting, shall be given by an advertisement in one or more of the English and one or more of the Vernacular newspapers. Any five members may, by a requisition addressed to the Committee, request them to call a general meeting of members, and the Committee, on receipt of such a requisition, shall call a meeting on the earliest convenient day.

XII. All moneys or funds of the Association as received shall be paid into an account to be opened with the Bank of Bombay in the name of the Association. All cheques on that account shall be signed by the Chairman, or, in his absence, by the Acting Chairman and one member of Committee, and countersigned by the Secretary of the Association, unless he be absent.

XIII. That a Secretary be appointed by the members, and that his remuneration be fixed by the Committee. His duties shall be to keep the records and accounts of the Association, to collect subscriptions, paying the same into the Bank of Bombay to the credit of the Association's account, to consider all proposed legislative measures or the action of any individuals or corporation which may affect the interest of the Association, and generally to act in the Association's interest under the orders of the Committee.

XIV. That Solicitors to the Association be appointed, with whom the Committee may advise in case of need.

XV. That neither the Chairman, Vice-Chairman, nor members of Committee or Secretary, shall be answerable for anything other than his own acts or defaults, nor shall he be answerable for any act done by him for the sake of conformity only, or for any moneys of the Association other than such as shall come into his own hands, or for any collector or receiver of moneys appointed by the Committee, or for any misfortune, loss or damage happening to the Association by reason of any deed done or executed by him as a Chairman, Vice-Chairman or member of the Committee, or by reason of any error in judgment or mere indiscretion on his part in the performance of his duties, or otherwise on any account, except for wilful negligence or fraud. Every person being Chairman, Vice-Chairman, or a member of the Committee, his heirs, executors, or administrators, shall at all times be indemnified and saved harmless out of the funds of the Association from and against all costs, losses, damages, and expenses whatsoever, incurred or sustained by him in the execution of his powers or duties, and every person having been or being a Chairman, Vice-Chairman, or member of Committee, or Secretary of the Association, his heirs, executors, and administrators, shall be indemnified and saved harmless, out of the funds of the Association, against all actions, suits, claims and demands whatsoever, brought or made against him or them in respect of any engagement of the Association, save such as may be incurred by his own personal wilful neglect or default.

XVI. That an annual report of the proceedings of the Association be prepared and printed for circulation amongst the members, and that copies be sent to any similar Association or individuals or corporations whom it may be likely to interest.

XVII. No member of the Association will employ any operative or mechanic while under engagement for a fixed period of time in another mill, also a member of the Association, without such operative or mechanic first producing a certificate in writing from his employers that his application is made with their sanction or that his services have been dispensed with.

XVIII. That the foregoing rules shall be copied into a book, to be kept with the records of the Association, and signed by all members, and that copies be printed and distributed to all the members, and that these rules shall not be altered save and except by a majority of three-fourths of the members of the Association present at any meeting.

REGISTRATION OF TRADE-MARKS.

(*Resolution passed at the Annual General Meeting of the Association held on the 13th February* 1886.)

"That all the members of this Association agree to register on or before the 1st March, in the books of the Association, all the trade-marks and tickets to which they lay claim, and from this date the following rules shall be adopted for the settlement of any disputes arising in connection with trade-marks :—

(*a*) All disputes arising between members of the Association shall be referred to the arbitration of two disinterested parties, one to be chosen by each disputant.

(*b*) In event of the arbitrators not being able to arrive at a decision, then they shall refer the matter to an umpire, to be agreed upon between them (with the consent of their principals), whose decision shall be final.

(*c*) Should the arbitrators not agree upon the appointment of an umpire, the matter shall be referred to the Committee of the Association, who shall appoint an umpire, whose decision shall be final.

(*d*) No member shall be considered to have any prior right in a trade-mark or ticket unless the same shall have been previously registered in the books of the Association kept for that purpose."

REPORT

OF THE COMMITTEE OF THE

BOMBAY MILLOWNERS' ASSOCIATION.

For the period from 1st January to 31st December 1897.

THE Committee have the honour to submit to the members the following report on the more important matters dealt with during their period of office, accompanied by an audited balance sheet of the receipts and expenditure of the Association for the twelve months ending 31st December 1897.

Although the previous Committee's report was written at a period of intense depression, with plague rampant in the city and suburbs, and the greater number of our cotton mills practically at a standstill for want of labour, yet the year 1896, with which it dealt, was, on the whole, satisfactory, as up to the end of that year the effects of the epidemic had not become fully apparent, labour was still fairly plentiful and an excellent demand had existed in the further East for the production of our mills. With the turn of the year, however, a very rapid change came over the position; mill hands left the city by thousands weekly and for the first four months of 1897, in the majority of cases perhaps even during the first six months, the machinery of Spinning and Weaving Mills alike was kept turning more to prevent the damage resulting from actual standing than from any possible financial advantage to be obtained from the yarn and goods produced. Agents and owners, moreover, were exceedingly anxious that no hands willing to work should be refused employment, and with a loyalty to the industry and the work-people depending thereon, which the general public perhaps have neither understood nor credited, wages were steadily paid to all who were willing to put in an appearance, although it would have been undoubtedly to the monetary advantage of employers to have closed their mills entirely during at least four months out of the first half-year of 1897. Towards the month of May, with the abatement of the plague, assisted perhaps by the exhaustion of their resources, hands began to return to the city, and when the annual meeting of this Association was held in July with the plague almost entirely absent from the health returns of the city—stamped out as people fondly believed—millowners were warranted in forming a decidedly cheerful estimate of the situation, present and future.

This hopeful condition of affairs, however, proved of but short duration. In August and September plague seizures began to get more frequent, and in October the most optimistic were compelled to admit that a recrudescence of the epidemic was rapidly being established. How it steadily gained in strength, week by week, until the death figures quite eclipsed the records of the worst period of 1897, is a matter of recent notoriety ; but one ray of hope was apparent for the industry in the fact that the working population—partly no doubt from their increased familiarity with the disease and largely owing to the difficulties placed in the way of travellers by a strict system of quarantine, both local and in the mofussil—exhibited much less alarm than formerly ; and while a very large number of them undoubtedly left the island, the exodus never assumed the overwhelming proportions of the previous year: and at the worst it may be estimated that the attendance of hands at the mills did not fall below a half to five-eighths of the normal numbers. This of course was bad enough, and for the time being prohibited all possibility of profitable working, more especially as some portions of these hands were only retained by the adoption of the baneful system of paying daily wages. By some people it is held that the reduced production thus enforced was not without compensating advantages, for towards the end of 1897 and the beginning of 1898, the consuming markets of the further East, gorged by the heavy shipments of 1896, became exceedingly depressed, and but for the limitation of supplies brought about by the effects of the plague, it is difficult to estimate what point of depression and disaster might have been attained. Cheap cotton has also been a redeeming feature in the general situation, and those mills largely sold ahead—as many unquestionably were—have been able to make fair returns to their shareholders for 1897. Many of them, however, less fortunate, showed an absolute loss on the year's operations ; and it is to be feared that the first six months of 1898 will show a less favourable average than even 1897.

The adverse influences which the industry has had to contend with has naturally exercised a prohibitive effect on mill extension in Bombay, and while the actual number of mills show an increase, the annual return made up by the Association shows only a fractional increase in the number of spindles and a slight actual decrease in the number of looms at work. Throughout the rest of India, however, cotton mill extension was considerable, the number erected and in course of erection being increased by 14 mills with 131,570 spindles. This proportion necessarily shows that the mills added have generally been of very small size, a considerable number being in Ahmedabad where the competition recently has become exceedingly keen.

As a natural result of the state of things which your Committee has had to report, there has been a very decided retrograde movement in the exports of our mill products. From the subjoined table giving the comparative exports of country-made yarn to China and Japan, it is apparent that there is a falling off of no less than 111,624 bales as compared with the previous year, or a decrease of 23·6 per cent. It is difficult to apportion the exact bearing of the two different influences accounting for this reduction. The contracted outturn resulting from the prevalence of the plague may no doubt be accepted as the proximate cause ;

but as mentioned previously there can be no question that had our mills been working to the utmost extent of their capacity, the flooding of the Chinese markets would necessarily have led to a material reduction in our exports.

Exports of Country-made Yarn from Bombay to China and Japan.

PERIOD.	To China (Bales 400 lbs. each).	To Japan (Bales 400 lbs. each).	Total Bales.
From 1st January to 31st December 1877.....	28,516	142	28,658
Do. do. 1878.....	45,933	1,745	47,678
Do. do. 1879.....	45,530	4,842	50,372
Do. do. 1880.....	63,194	4,527	67,721
Do. do. 1881.....	61,783	7,378	69,161
Do. do. 1882.....	81,434	9,854	91,288
Do. do. 1883.....	94,982	17,421	112,403
Do. do. 1884.....	127,318	13,846	141,164
Do. do. 1885.....	154,517	19,020	173,537
Do. do. 1886.....	199,407	20,543	219,950
Do. do. 1887.....	205,158	39,730	244,888
Do. do. 1888.....	234,071	52,697	286,768
Do. do. 1889.....	254,697	62,220	316,917
Do. do. 1890.....	325,060	37,722	362,782
Do. do. 1891.....	365,038	10,939	375,977
Do. do. 1892.....	385,771	21,445	407,216
Do. do. 1893.....	297,572	14,198	311,770
Do. do. 1894.....	338,703	10,743	349,446
Do. do. 1895.....	374,119	2,515	376,634
Do. do. 1896.....	471,023	2,467	473,490
Do. do. 1897.....	361,221	645	361,866

As regards country-made piece-goods, the record is unfortunately still more discouraging; the total exhibits a reduction of no less than 5,610,092 yards, or a drop of 64·7 per cent. as compared with 1896. A glance at the subjoined comparative table shows that the export of piece-goods has always been of a fitful character. After maintaining an average of about $2\frac{3}{4}$ millions of yards for some years, it suddenly sprang up to nearly 16 millions in 1888. In the six following years the average receded to about 5,400,000 yards to be succeeded in 1895 by slightly over 10 millions, since which we have again apparently entered on the down grade.

Exports of Country-made Piece-goods from Bombay to China and Japan.

PERIOD.	China.		Japan.		Total.	
	Packages.	Yards.	Packages.	Yards.	Packages.	Yards.
From 1st Jan. to 31st Dec. 1877.....	10	14,400	...	.....	10	14,400
Do. do. 1878.....	1,206	1,499,334	58	113,528	1,264	1,612,862
Do. do. 1879.....	296	365,640	5	8,400	301	374,040
Do. do. 1880.....	1,553	1,890,685	110	132,000	1,663	2,022,685
Do. do. 1881.....	144	168,139	2	5,250	146	173,389
Do. do. 1882.....	573	713,237	20	36,714	593	749,951
Do. do. 1883.....	1,875	2,188,770	452	565,953	2,237	2,754,723
Do do. 1884.....	1,595	1,770,662	16	25,187	1,611	1,795,849
Do. do. 1885.....	2,303	3,712,373	6	5,376	2,309	3,717,649
Do. do. 1886	2,302	2,988,890	...	.....	2,302	2,988,890
Do. do. 1887.....	1,963	2,584,680	3	4,560	1,966	2,589,240
Do. do. 1888.....	11,320	15,751,688	96	140,321	11,416	15,892,009
Do. do. 1889.....	1,803	1,985,097	26	31,200	1,328	2,017,197
Do. do. 1890.....	3,143	3,660,574	21	23,800	3,169	3,684,374
Do. do. 1891	4,564	6,102,250	...	.....	4,564	6,102,250
Do. do. 1892.....	7,416	9,984,335	...	.....	7,416	9,984,335
Do do. 1893.....	3,598	4,517,445	38	57,312	3,636	4,574,757
Do. do. 1894.....	4,949	6,068,702	...	.....	4,949	6,068,702
Do. do. 1895.....	7,744	10,064,441	7	7,200	7,751	10,071,641
Do. do. 1896.....	7,024	8,639,535	26	30,420	7,050	8,668,955
Do. do. 1897.....	2,368	3,036,875	15	21,988	2,383	3,058,863

The increased production of cotton yarns in China and Japan is not making itself apparent by any falling off in the exports from the United Kingdom to these countries; on the contrary, 1897, as compared with 1896, shows an increase of 7·9 per cent. England, however, has not held her own in piece-goods, as during 1897 there was a decreased export of 109,261,700 yards, equal to 16·8 per cent.

Shipments of Cotton Piece-goods and Yarns from the United Kingdom to China and Japan from the year 1877 *to* 1897.

YEARS.	PIECE-GOODS OF ALL KINDS.			YARNS.		
	To China (including Hongkong).	To Japan.	Total.	To China (including Hongkong).	To Japan.	Total.
(1st Jan. to 31st Dec.)	Yards.	Yards.	Yards.	Lbs.	Lbs.	Lbs.
1877...	367,329,900	27,150,300	394,480,200	17,962,200	15,105,700	33,067,900
1878...	340,097,800	42,282,400	382,380,200	11,058,200	25,409,600	36,467,800
1879...	462,303,800	61,617,500	523,921,300	14,343,400	24,607,700	38,951,100
1880...	447,271,900	61,464,500	508,736,400	19,514,200	26,911,600	46,425,800
1881...	523,852,300	63,325,100	587,177,400	19,149,400	28,329,800	47,479,200
1882...	401,958,300	52,990,500	454,948,800	15,326,700	19,144,200	34,470,900
1883...	370,659,800	45,006,000	415,665,800	13,370,700	20,148,500	33,519,200
1884...	394,583,600	45,354,200	439,937,800	15,731,300	23,134,800	38,856,100
1885...	528,927,000	45,412,400	569,339,400	20,373,900	12,687,200	33,061,100
1886...	455,823,000	34,628,500	490,451,500	10,598,200	16,332,200	26,930,400
1887...	552,742,700	65,403,800	618,146,500	11,882,200	23,472,500	35,354,700
1888...	574,547,500	77,856,400	652,403,900	17,474,000	27,168,600	44,642,600
1889...	474,426,100	82,578,000	557,004,100	8,828,900	26,832,600	35,661,500
1890...	570,297,800	63,309,400	633,607,200	14,956,900	23,100,500	38,057,400
1891...	534,129,400	61,120,100	595,249,500	13,144,800	14,826,500	27,971,300
1892...	497,485,200	75,180,500	572,665,700	8,501,300	23,384,900	31,886,200
1893...	365,425,500	68,307,800	433,733,300	8,778,500	18,963,000	27,741,500
1894...	425,340,200	71,603,900	496,944,100	9,769,500	14,638,800	24,408,300
1895...	528,187,300	99,035,600	627,222,900	11,236,100	21,266,000	32,492,100
1896...	542,993,400	105,507,100	648,500,500	9,076,400	22,787,400	31,863,800
1897...	445,182,100	94,056,700	539,238,800	11,246,000	23,142,600	34,388,600
Average for 10 years	495,801,450	79,855,550	575,657,000	11,300,240	21,611,090	32,911,330

EXPERIMENTAL IMPORTATION OF LABOUR FOR THE BOMBAY MILLS.

Messrs. Tata & Sons, who had taken the initiative in this matter some years ago, again approached the Association in May last with the view of obtaining its co-operation, and at the monthly meeting held on 1st June 1897 the Committee, after a lengthened discussion, decided to appoint a Standing Sub-Committee—consisting of Mr. N. N. Wadia, C.I.E., Mr. D. J. Tata, Mr. D. C. Shroff, Mr. Bomanji D. Petit, Mr. Dharamsi Soonderdas, and Mr. Sassoon J. David—with full powers to arrange for the experimental importation of labour from the North-West Provinces and other parts of India, the sum of Rs. 3,000 being at the same time placed at their disposal for such expenses as might be incurred in the furtherance of this object.

The Sub-Committee soon after set to work, and spent much time and labour in drawing up the form of agreement and contract to be entered into with the hands to be employed, as also a power of attorney to be given to the Travelling Agent on behalf of the mills requiring foreign labour. These documents, after several meetings and interviews, were settled by the Association's solicitors, and at a later date the Committee appointed Mr. Cowasjee D. Moolla for the purpose of proceeding up-country and sending hands to Bombay for the following mills, the agents of each of which had undertaken to engage five families not exceeding 25 workers :—Maneckjee Petit Manufacturing Co., Ld., Dinshaw Petit Mills, Bomanji Petit Mills, Framji Petit S. & M. Co., Ld., Mazagon S. & M. Co., Ld., Victoria Manufacturing Co., Ld., Anglo-Indian S. & M. Co., Ld., Connaught Mills Co., Ld., Empress and New Empress S. & W. Co., Ld., Howard and Bullough Mills Co., Ld., Imperial Cotton Mills Co., Ld., James Greaves Mills Co., Ld., Leopold S. B. & M. Co., Ld., David Mills Co., Ld., Standard Mills Co., Ld., Textile Manufacturing Co., Ld., Swadeshi Mills Co., Ld., Colaba Land and Mill Co., Ld., Jehangir Wadia Mills, City of Bombay Manufacturing Co., Ld., Queen S. & W. Co., Ld., Peroo Mahomed Manufacturing Co., Ld., Soonderdas S. & W. Mills Co., Ld., Presidency Mills Co., Ld., Star of India Mills, Ld., Jamshed Manufacturing Co., Ld., Lord Reay Manufacturing Co., Ld., Alexandra Mills, E. D. Sassoon Mills, Alliance Cotton Manufacturing Co., Ld., Jacob Sassoon Mills, and the Britannia Mills Co., Ld. The Agent left Bombay on 16th September with instructions to proceed first to Nagpur and the surrounding districts. Having visited all the likely centres in the Central Provinces during his five weeks' stay there, Mr. Moolla was only able to engage 114 people at the rates fixed by the Sub-Committee. He reported it impossible to find more hands owing to the class of people—Kosti Mahars—who were agreeable to proceed to Bombay not being suitable for employment in the mills here, and enquiries made by the Sub-Committee showed that such hands were not required in Bombay. The Agent then proceeded to Cawnpore and the neighbouring districts. There too he had difficulty in finding work-people owing to the comparatively higher wages earned as compared with what was offered in the Bombay mills, as also to the objection of the natives in the North-West Provinces to proceed to Bombay with their families. The Agent having communicated with the Association in the matter, the Sub-Committee addressed the Agents and owners of the mills previously mentioned, pointing out that the Travelling Agent found himself unable to engage any more hands at the rates fixed by the Sub-Committee, with the exception of about a hundred at possibly slightly under those figures, and requesting that mills who were desirous of obtaining hands at enhanced rates should notify their wishes within a week. The replies received indicated that millowners were not desirous of offering higher rates, and at a further meeting of the Sub-Committee held on 29th November it was decided that, in view of the difficulties experienced by the Agent in finding hands in large numbers, the scheme should be brought to a close. It was accordingly decided to withdraw the Agent as from 1st December 1897, at the same time instructing him to despatch 50 out of the 100 hands who were actually prepared to proceed to, and take service in, Bombay, and with whom he had practically contracted for employment.

The Committee have to record that the experience of agents who imported hands has been somewhat unfavourable, as the men had, in many cases, refused to work at the wages laid down in the agreement and left their employment.

MUNICIPAL CHARGES FOR HALALCORE SERVICE RENDERED TO MILLS.

The arrangement which was come to in 1896 between the Municipality and the Association with reference to the levy of a special halalcore tax on mills, led to further correspondence between the Commissioner and the Committee during the year and has resulted in a satisfactory readjustment of the charges both as regards the rate per head per annum of the hands employed and the rebate to be allowed for water used for flushing the closets of mills served by drains. With respect to the former it has been agreed that the charge shall be one rupee per head of the daily average attendance of hands in each mill, such attendance to be based upon the daily average of the six months preceding. That where the charge on the basis of one rupee per head falls below what the Municipality would be entitled to under the rate of 3 per cent. on the rateable value, the latter basis shall be proceeded on in computing the halalcore charge. The above charges are not to cover the halalcore service to buildings owned or rented by mills for the accommodation of their managers, engineers, or any other employés.

With respect to mills, the latrines of which being on the water-carriage system are flushed by Municipal water supplied through separate metred connections, it has been decided that such concerns shall receive credit against the general water tax bills for the quantity of water used for the flushing of the said latrines at whatever rate the water may have been supplied to the particular mill in question, but a quantity of two gallons per head per working day shall be fixed as the maximum for which credit shall be given by the Municipality. Mills the latrines of which are on the water-carriage system and are flushed by Municipal water but have no separate metred connections, shall not receive credit for water used for the flushing of such latrines unless within three months from the 2nd March 1898 they shall obtain separate metred connections ; but if they do this they shall from the present time and until such connections are made receive credit against their general water tax bills at the rate of two gallons per head per working day. Mills connected with Municipal sewers, but the latrines of which are flushed by water supplied from the mills' own tanks and not from Municipal mains, shall receive no allowance unless and until the Mills obtain from the Municipality separate water connections for the said latrines.—(*Appendix* **B.**)

PAYMENT OF DAILY WAGES TO MILL-HANDS.

The efforts of the Committee to discourage the payment of daily wages to mill-hands were continued during the year, owing to the practice having been again resorted to by various mills on account of the paucity of hands brought about by the plague and the exodus of the labouring classes. In the middle of April 1897, however, a marked improvement having taken place in the

mortality, mill-hands commenced to return to Bombay in large numbers, and the Committee being of opinion that the time had then arrived for mills to resume monthly instead of daily wages, decided to convene a general meeting of Agents and owners to consider the subject. The meeting took place on the 11th May 1897, and after a long discussion it was unanimously resolved that " on and after 1st June 1897 the payment of daily wages to mill-hands be discontinued ; that a bonus may be paid daily by such millowners as may desire to do so, but the maximum is in no instance to exceed 5 annas per day for male adults, 2 annas for women, 2 annas for full-timers (boys), and one anna for half-timers ; this scale of bonus to continue in force until the next meeting of the Association." Later in the year Agents and owners were again consulted as to discontinuing the system of paying bonuses to mill-hands, and in response to a circular addressed to them, 66 out of 69 mills working in Bombay agreed to support a resolution passed by the Committee that such payments be not made on and after 1st October 1897.

Soon after this date reports reached the Committee that the Resolution of 11th May 1897, previously alluded to, was not being entirely observed, it being alleged that the spirit of the agreement was being infringed in some instances by millowners or Agents contracting for the supply of labour in certain departments, and while only paying the contractors monthly, tacitly agreeing to the contractors paying the hands daily. The matter was accordingly brought to the notice of agents and owners, the Committee at the same time stating that they considered it was only necessary to draw the attention of mills to the existence of the agreement for any omission to comply with its terms, directly or indirectly, being at once rectified. Again on 8th December, while acknowledging that the practices previously mentioned by which the spirit of the agreement of 11th May 1897 was infringed had been largely put a stop to, the Committee were led to believe that some mills still continued to pay daily wages to reelers, and in again addressing agents and owners the Committee urged the desirability of ceasing this mode of payment wherever it was wholly or partly in existence.

Since the close of the year, however, complaints were again made to the Association that the payment of daily wages was being resorted to by several mills, and at the time of compiling this report the Committee were using their best endeavours to induce millowners in the interests of the mill industry to put a stop to this practice.—(*Appendix* **C.**)

METHOD OF TESTING THE MEASUREMENT OF IMPORTED YARNS.

The Bengal Chamber of Commerce in a letter addressed to the Government of Bengal under date of 27th May 1895, took strong exception to the test for yarns under the Merchandise Marks Act as laid down in the Finance and Commerce Department Notification No. 1430 of 6th April 1891. It was represented that this test was insufficient, and caused considerable friction between the Customs authorities in Calcutta and the mercantile community owing to yarn which had been tested to more than the full length at Manchester having been found to fall far short of the requirements laid down in the Notification referred to.

Considerable correspondence has since taken place on the subject between the Government of India, Her Majesty's Secretary of State, the Manchester and Glasgow Chambers of Commerce, the Dyers' Association of Glasgow, and Messrs. McGrigor Donald & Co., and in a despatch dated 10th February 1898, Lord George Hamilton forwarded to the Governor-General of India in Council communications from these last-mentioned bodies approving generally of the method recommended by the Collector of Customs, Calcutta, for testing the measurement of imported yarns in the administration of the Merchandise Marks Act. The method proposed has also been accepted by the Bengal Chamber of Commerce and a number of the principal firms in Calcutta, and is as follows :—From every 100 bales, or fraction of 100 bales, in a consignment, one bundle should be selected at random. The hanks in this bundle should then be measured on the wrap-reel, one after the other, in the presence of a representative of the importer, and the lengths noted ; the process to continue (within the limit of the bundle) until either the importer is satisfied that the yarn is short, or until the average of the lengths noted shows that it is of full length. When the importer is dissatisfied with this test, he may, on payment of the cost, require the Customs Collector to measure more hanks up to 1 per cent. of the total number of hanks in the consignment, such hanks being taken at random, by an Officer of Customs out of any bundles in the consignment.

Copies of the papers having been furnished to the Association by the Government of India for any observations thereon which it might desire to submit, the Committee, after careful consideration, and in view of the acceptance of the new rule by the bodies previously mentioned, replied that it had their entire approval.—(*Appendix* **D.**)

FIRE INSURANCE ON MILLS.

Addressing the Bombay Association of Fire Insurance Agents in May last, the Committee invited attention to an amendment of the Fire Insurance Tariff Regulations in which the definition of " fire-proof building " had been so altered that godowns and other structures—brick and chunam built with corrugated iron roofing—which were previously treated as fire-proof, were now classed as non-fire-proof and rated accordingly. The effect of this alteration having been to double the rates of insurance premia on godowns which were constructed on fire-proof lines in accordance with the old Tariff, the Committee asked that the matter should be reconsidered with the view to the old definition being restored in the Tariff Regulations.

In the reply received, the Bombay Association of Fire Insurance Agents stated that the intention, when the suspended definition of fire proofing was framed, was that it should apply to buildings having masonry roofs, but as this was not made sufficiently clear a custom had sprung up in Bombay of treating godowns with iron roofs as being fire proof, adding that the new definition made the matter clear and that it was unlikely the rates would be altered.

The Committee again approached the Association on the subject, but they regret to say their representations have not met with success, the additional information placed before that body having elicited the reply that corrugated iron was an inferior material for roofing purposes from an insurance point of view.

Reverting to the previous correspondence regarding the enhanced rates for mills in the mofussil, the Committee were informed in August last by the Bombay Association of Fire Insurance Agents that a new tariff had been issued for these risks, the additional rates previously fixed having been reduced from 50 per cent. above the Bombay rates to from 25 to 35 per cent., except in the case of mills which had not been provided with such appliances as would entitle them to a discount of 5 per cent., adding that these mills would be charged an addition of 25 per cent. on the new rates.

Acknowledging receipt of this information, and thanking the Association for the interest it had evinced in this matter, the Committee suggested that it would be a convenience if in future any alterations in the General Tariff Rates were notified to the public in advance, as it often occurred that the revised rates did not come to the notice of those concerned until they were actually in operation, while the procedure suggested would be mutually conducive to a better understanding and obviate all cause of complaint which had been heard from mill-owners from time to time.

The Committee of the Bombay Association of Fire Insurance Agents regretted its inability to comply with this suggestion, pointing out that such a practice did not, so far as they were, exist in England and other parts of the world, and that serious difficulties would arise if the proposal were acted on. Your Committee have not thought it necessary to take further action in the matter beyond bringing the revised rates to the notice of all Agents and Owners, members of the Bombay Mill-owners' Association.

In a letter, dated 23rd December 1897, the Fire Association called the attention of the Committee to the system of protection from lightning in cotton mills in view of recent fires which were attributed to lightning, and stated that it would be a great protection if lightning conductors were also placed on the roofs of the various buildings of mills.

The communication was in due course circulated to members.—(*Appendix* **E.**)

VENTILATION OF COTTON MILLS.

The Committee have not yet been favoured by Government with a report in connection with the experiments for a better system of ventilation in the cotton spinning and weaving mills in Bombay which were taken in hand in 1895 by the Chief Inspector of Factories. They however notice that reference is made to the subject in the "Provincial Report on the working of the Indian Factories Act in the Bombay Presidency for the year 1896," and in a memorandum attached to that publication the Collector of Land Revenue, Customs and Opium, Bombay, says:—

"In regard to the ventilation of cotton mills, it is disappointing to find "that the lengthy consideration and discussion described in the Bombay Chief "Inspector's report for 1895 have as yet at least come to nothing. Some public "spirit was shown in undertaking experiments, but remarkable procrastination in "carrying them out, and of the one which is complete no fair opportunity for

" scientific test had been obtained up to the date of the Bombay report. This ex-
" periment does not include a vertical outlet for the foul air, which is regarded by
" medical opinion as an essential part of any satisfactory scheme, and even as far
" as it goes it is pronounced a failure by the manager and spinners of the mill
" where it has been tried. The expert Inspector inclines throughout the contro-
" versy to the spinners' side, and at all events it will not do to insist on ventila-
" tion at the expense of production without very careful consideration. It will
" soon however be time to pass final judgment on these experiments, but it
" may be noted that the present Chief Inspector is considerably less sanguine of
" their success than was Mr. Enthoven."

COTTON DUTIES AND TARIFF ACTS.

Nothing of importance has come before the Association in regard to the working of these Acts during the twelve months covered by this report. The Government of India have however revised the tariff values of cotton goods taxable under the Cotton Duties Act, and the notification containing the new rates, which came into force from 13th February 1897, was received in time for publication in the last annual report. Through the courtesy of the Bombay Government the Association was favoured, during the year, with a copy of a note, compiled by Mr. J. E. O'Conor, C.I.E., Director-General of Statistics, on the production of yarn and woven goods in the cotton mills of British India, together with the tables on which the note is based. These documents are reproduced in the Appendix for the information of members.

The Association is also indebted to Government for a copy of the Report on the working of the Indian Cotton Duties Act in the Bombay Presidency for the year 1896-97, from which the following information is extracted:—Excise duty at 3½ per cent. was levied during the year under Act II of 1896 upon the woven cotton goods manufactured in 49 weaving mills and 3 hosiery factories. Returns of production were also submitted by 52 spinning mills under Section 8 (1) of the Act. The total production of yarn was 302,132,544 lbs., that of woven goods 67,023,766 lbs., and that of hosiery 26,327¼ dozen. The outturn was affected by the dulness of trade throughout the year by the large stocks already in hand, and above all by the plague in Bombay, which frightened away both mill-hands and cloth dealers. Nevertheless, the collections on account of duty amounted Rs. 8,89,672, or Rs. 16,672 more than the revised estimate, a falling-off in Bombay being more than balanced by increased receipts in the mofussil. The introduction of the new Act was attended with many difficulties, which were only gradually overcome, but since October last the duty had been collected with regularity and without serious pressure. An improved classification of goods for duty was introduced from February 13th, 1897, with the sanction of the Government of India. Before the close of the year about four-fifths of the stocks entitled to exemption under Section 41 of the Act were passed out of the mills, leaving a balance of 3,079,362 lbs. in hand. Of the year's outturn of woven goods, 8,825,460 lbs. were exempted on export, and drawbacks amounting to Rs. 20,091 were also granted. Further, Rs. 4,714 were allowed as drawback on yarn on which duty had been paid under Act XVII of 1894.—(*Appendix* **F.**)

LICENSES FOR THE STORAGE OF COAL.

The Bombay Flour Mills Company, Limited – members of the Association— requested the assistance of the Committee during the year with a view to their being exempted from the payment of license fees for the storage of coal on their premises. Addressing the Municipal Commissioner on the subject, the Committee stated that under sub-section (3) of Section 394 of the Municipal Act, mills for spinning or weaving cotton, wool, silk or jute were exempted from liability to license fee, but that it was no doubt intended by this exemption to cover all the leading branches of the manufacturing industries in Bombay. Pointing out that since the passing of the Act a large number of additional industries had sprung up in the city, many of which were members of the Association,—for instance, dyeing mills, iron foundries, flour mills, &c.,—the Committee submitted that it was inequitable that certain of their number should, by pure omission in the provisions of the Act, be exempted from the tax to which other members were liable. They accordingly asked that the Corporation should be moved to meet the inequitable incidence of Section 394 of the Act of 1888 by laying down fees of a purely nominal character for the various trades which had been omitted under the list of exemptions under the sub-section referred to, provided it was not within the power of the Corporation to exempt such industries altogether.

In the reply received the Municipal Commissioner stated that, after careful consideration of the matter, he was unable to recommend the Corporation to modify the license fees under discussion until such time as the distinction sought to be drawn in respect of certain companies and industrial concerns was recognised by law.—(*Appendix* **G.**)

SMOKE NUISANCE.

Reference was made in the report for last year to the complaints received by the Association from the Executive Health Officer of the Bombay Municipality in connection with the nuisance caused by certain mills owing to the dense smoke issuing from their chimneys. During the twelve months under review, the Municipal authorities had again, on several occasions, to bring this matter to the Committee's notice, instancing various mills and pointing out that the nuisance was not only confined to the smoke but to the dust and fluff, which was allowed to issue from the blow-room in such volume as to cause serious inconvenience and annoyance to residents in the immediate neighbourhood.

Having in each case addressed the Agents and Owners concerned, the Committee are glad to say that steps were immediately taken to abate the nuisance complained of.

RULES UNDER THE BOMBAY BOILER INSPECTION ACT.

The attention of the Association having been called to a draft notification, published by Government in the Official Gazette, under date of 22nd January 1897, by which it was proposed to vary the rules made under Section 35 (*a*) of the Bombay Boiler Inspection Act, 1891, for settling the duties of inspectors with respect to the inspection of steam boilers, the Committee, after a careful examination of the modifications proposed, addressed Government, respectfully pointing

out that the substitution of the co-efficients in clause 2 (*c*) from 7,500 and 15,000 to 8,000 and 16,000, respectively, and in clause 4 from 8,000 and 4,000 to 9,000 and 4,500, respectively, did not meet with the approval of mill-owners, and requesting that Government might be pleased to eliminate this portion of the proposed amendment when it came under consideration again.—(*Appendix* **H.**)

STOCKS OF YARN IN CHINA.

At a meeting of the Chinese merchants dealing in Indian yarn held at Hongkong on the 30th November last, it was unanimously resolved, after fully considering the then position of the yarn trade in that market as well as in Shanghai, in connection with the question of the excessive and disproportionately heavy supplies that had been pouring in, and the position of the country markets in relation to the question of the financial stringency prevailing all over the country, to send the following telegraphic message to this Association, advocating, as a remedial measure against over-supply, short hours' work by the cotton mills in Bombay :—" Chinese merchants' meeting unanimously advocate mills working short time. Excessive over-supply Hongkong, Shanghai. Unsold 60,000, 25,000 respectively. Interfering clearances. Recommend strongly above for trade interests."

On receipt of this telegram the matter received prompt attention, but, after very careful consideration, the Committee could not see their way to supporting the China merchants, and the following telegram was accordingly despatched in reply :—" Present position prohibits adoption short time ; improving local trade owing big grain crops points to reduced yarn shipments."—(*Appendix* **I.**)

ASSESSMENT OF INCOME-TAX ON THE PROFITS OF MILL COMPANIES.

With reference to the correspondence on this subject which appeared in last year's report, the Committee were able to ascertain from the Income Tax Collector in August last the decision arrived at by Government in the matter. In a letter addressed to the Association on the 14th of that month, the Income Tax Officer intimated that Government had been pleased to rule that in determining the net profits of cotton mills and other joint-stock companies for the purposes of income-tax assessment, deductions should not be allowed on account of Municipal halalcore tax or on account of depreciation in the value of buildings owned by companies.

This information was in due course communicated to members by circular.—(*Appendix* **J.**)

DAY OF DEPARTURE OF THE HOMEWARD MAIL STEAMERS FROM BOMBAY UNDER THE NEW CONTRACT.

When this question was under discussion by the Bombay Chamber of Commerce in August last, the Committee received a communication from the Bombay Government, stating that a suggestion had been made that the hour of departure of the mail steamer, under the new contract with the P. & O. S. N. Company, should be changed to 3 p.m., and requesting to be informed whether the objection urged in 1889 to a Saturday evening departure would be raised to a 3 p.m. Saturday departure.

Having ascertained the views of the Chamber of Commerce on the subject, the Committee, in replying to Government, expressed the opinion that, as recommended by that body, the hour of departure of the homeward mail steamer from Bombay, under the new contract, should be 2 p.m. on Saturday, as fixed by Government and notified to the Chamber by the Director-General of the Post Office of India in his letter dated 7th August 1897, adding that the objection raised in 1889 to a Saturday evening departure applied with equal force to a departure later than 2 o'clock on that day. (*Appendix* **K.**)

CONSULAR REPORTS.

Trade of Tangier.

Through the courtesy of the Bombay Government the Association was favoured in November last with the following extract from the Report on the trade of Tangier for 1896 by Her Majesty's Consul :—

"The blue Sallampores which form the staple article of trade between Fez "and Tafilet are made almost exclusively in Pondicherry, though they reach this "market through London or Marseilles. As Lancashire mills do not appear to "have been able to compete with the French Indian factories, it would be interest- "ing to know whether British Indian mills could not make these cloths as cheaply "as their Pondicherry rivals. Separate returns for this article have not been "taken hitherto at the ports, so it is impossible to give the volume of this trade "exactly. The approximate value of the Sallampores sent from here to Tafilet "varies from £5,000 to £10,000 annually. In this connection I would point "out that in view of the steady increase of French exploitation in the districts of "South-East Morocco of late years, there is a strong tendency towards their imports "reaching them more and more through Algeria. Owing to the protectionist policy "of the French, their manufacturers in Pondicherry or elsewhere will therefore "obtain an increasing hold upon that market, British competition in which "can only be carried on through Morocco, which, as regard imports, is practically "a free trading country."

The Association has also received from Government copies of correspondence on the subject of the

Importation of Indian Cotton Prints into Paramaribo.

Writing to the Secretary of State for Foreign Affairs, under date of 9th February 1897, Her Britannic Majesty's Consul at Paramaribo stated that he was advised that the receipt of samples of Indian cotton prints might bring about a traffic in that commodity with India. The despatch continues:—"The Cotton Prints are used here as headkerchiefs and dresses. For head wear the piece should be not less than forty inches square. The printed piece-goods imported to the Colony has a minimum width of thirty-two inches. Sample piece-goods should not be less than four yards in length. If the samples are addressed to this Consulate, I shall be glad to place them in the hands of a merchant, who will endeavour to realize their cost if they are of a size which can be useful to make up. Samples of native Indian designs should also be sent."

CONGRATULATORY ADDRESS TO SIR GEORGE COTTON.

In connection with the honour of knighthood conferred by Her Majesty the Queen-Empress on the Chairman of the Bombay Millowners' Association, the members presented that gentleman with a silver casket and address, the presentation having taken place in the rooms of the Association after the annual general meeting held on 6th July 1897.

STOCKS OF COTTON IN BOMBAY.

In accordance with the practice observed in previous years, the Committee, after obtaining returns from agents and owners, informed the members, by a circular in the usual way, that the total quantity of cotton held by the spinning and weaving mills in Bombay on 30th June 1897 was 1,26,080 candies.

HOLIDAYS FOR 1897.

The Committee have, as in previous years, furnished members with a list of the holidays recommended to be observed by the cotton spinning and weaving mills during 1897, and their thanks are due to their Deputy Chairman, Mr. N. N. Wadia, C.I.E., for so kindly assisting them in the preparation of this list.

PROGRESS OF COTTON SPINNING AND WEAVING MILLS IN INDIA.

In the Appendix will be found the Annual Statement published by the Association showing the Cotton Spinning and Weaving Mills working and in course of erection in India on 30th June 1897. On that date there were 154 mills actually at work in all parts of the country as compared with 145 on 30th June 1896. In addition to these there were 36 concerns projected and in course of erection during the same period, the major portion being in Bombay and the Presidency.

It will be noticed that while Bombay City alone had 75 mills at work against 71 in the previous year, the total spindle-power had only increased by 1,102 ; there was a slight falling off in the number of looms, and a material decrease in the quantity of cotton consumed as well as in the number of hands employed.

The figures are as follows both for Bombay and all India :—

		No. of mills.	Spindles.	Looms.	Consumption of cotton (bales).	Hands employed.
Bombay ...	1896	71	21,86,323	21,335	8,49,678	78,455
	1897	75	21,87,425	21,287	7,02,755	69,530
All India ...	1896	155	39,32,946	37,270	14,09,318	1,45,432
	1897	173	40,65,618	37,584	13,00,936	1,44,335

STATISTICS.

The usual comparative statements are published in the Appendix, showing the imports and exports of piece-goods and yarns for a series of years, together with the annual statement of cotton spinning and weaving mills working and in course of erection in India on 30th June 1897. The members of the Association have been regularly supplied during the year with the monthly statistical returns published by the Committee, together with the weekly list of quotations of piece-goods and yarns. (*Appendix* **L.**)

APPENDIX A.

BALANCE SHEET OF THE BOMBAY MILLOWNERS' ASSOCIATION.

From 1st January to 31st December 1897.

	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
To Office rent	720 0 0		By Balance at the credit of the Association on 31st December 1896 :—		
„ Officers' Salaries	3,420 0 0		General Fund	26,736 9 0	
„ Printing	1,629 4 0		Travelling Agency Fund	3,157 1 7	
„ Advertisements	363 5 0				29,893 10 7
„ Miscellaneous expenses, Telegrams, Stationery, &c.	507 7 0		„ Subscriptions for the year ending 31st December 1897	12,555 4 11	
„ Association's contribution to the Chamber of Commerce Statistical Department	1,200 0 0		„ Miscellaneous Receipts	174 12 0	
„ Law charges	30 8 0		„ Interest on Government Paper and Fixed Deposits of General Fund and Travelling Agency Fund	1,063 0 6	
„ Auditor's Fee	50 0 0		„ Donation from Messrs. E. D. Sassoon & Co.	300 0 0	
		7,920 8 0			14,093 1 5
„ Association's contribution to the Victoria Jubilee Technical Institute for 1897-98		2,000 0 0			
„ Expenses in connection with the importation of labour from the North-West Provinces ; cost of silver casket and Address to Sir George Cotton, and expenses in connection with experiments relating to ventilation in mill buildings		4,025 7 5			
Balance as under :—					
Government 3½ per cent. Promissory Notes for Rs. 14,000—cost.	14,251 14 0				
Fixed Deposit with the National Bank of India for 12 months at 4½ %	10,000 0 0				
Cash in the Bank of Bombay	3,182 7 4				
Balance of Subscription for Membership since received ...	72 13 6				
	27,507 2 10				
Less—Amount due for wages for December and Auditor's Fee.	723 12 6				
		26,783 6 4			
Government 3½ per cent. Promissory Notes for Rs. 3,000 of Travelling Agency Fund Account ... ... Cost	2,934 6 0				
Cash in the Bank of Bombay do.	323 0 8				
		3,257 6 8			
Total Rupees ...		43,986 12 0	Total Rupees ...		43,986 12 0

Examined and found correct.

NESSERWANJEE SORABJEE JAMSETJEE,
Auditor.

JOHN MARSHALL,
Secretary.

Bombay, 3rd May 1898.

Appendix B.

Municipal Charges for Halalkor Service rendered to Mills.

BOMBAY, 17*th February* 1897.

To

THE SECRETARY,

MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

We have to bring to your notice that we have received a communication from the Assessor and Collector of Municipal Taxes, calling upon us to pay in the bills of halalkor cess in accordance with the new arrangement made by your good self with the Municipal Commissioner.

We have to draw your attention that the privies attached to the premises of our mills are on the flushing system, and that the water required for flushing these privies has been supplied by us at our own cost. We had brought this circumstance to your notice in a previous communication, and requested you to inform us what arrangements were made in reference to such privies. We were informed by you that the Municipal authorities had agreed to supply water for flushing privies built on this system at their own cost. On the strength of this information we had addressed the Municipal Commissioner, requesting him to give us a rebate in the bills for halalkor cess for water which had been used by us for the period for which the bills were made, and also to lay a separate pipe for the privies for use in future.

In reply, the Assessor and Collector of Municipal Taxes informs us that the quantity of water consumed is not known as there was no separate meter, and therefore we were left to infer that no rebate can be given. As for our request for a separate pipe to supply water for the privies for future use, the same was conveniently ignored.

Under the circumstances we shall be obliged by your addressing the Municipal Commissioner, requesting him to state the grounds on which our demand for rebate, as well as the laying of a separate pipe, has not been attended to.

We beg to remain, &c.,

VITHALDAS GOPALDAS & Co.,

Agents, Union Mills, Limited.

MILLOWNERS' ASSOCIATION,

BOMBAY, 8*th March* 1897.

To

THE MUNICIPAL COMMISSIONER FOR THE CITY OF BOMBAY.

SIR,

I am directed to wait upon you with a copy of a letter received from the Agents of the Union Mills, Limited, regarding the charges payable by them under the new arrangement for Municipal halalkor service at their mills.

2. With reference to the point raised in the second paragraph of the letter, I am directed to invite your attention to my communication of 18th November 1895, in which (para. 9) it was stated—

> "By the figures submitted it will be apparent that my Committee consider that all mills should be charged the same rate per head of hands employed, whether connected with drains or not, a separate meter being fixed near the closets of the mills served by drains to ascertain the quantity of water used for flushing purposes, the cost of which should be credited in the water rate bill."

In accordance with this, and in view of the fact that no objection appears to have been raised by you to the suggestion, the Committee of the Association trust that the rebate asked for will be allowed, not only in the case of the Union Mills, Limited, but to all mills similarly situated.

I have, &c.,

JOHN MARSHALL,

Secretary.

MILLOWNERS' ASSOCIATION,

BOMBAY, *9th March* 1897.

To

THE AGENTS, UNION MILLS, LIMITED,

BOMBAY.

DEAR SIRS,

With reference to your letter of the 17th ultimo, I am now directed to inform you that I have, by direction of the Committee, addressed the Municipal Commissioner, recommending that a rebate should be given to your mill in the circumstances you mention.

I am, &c.,

JOHN MARSHALL,

Secretary.

MILLOWNERS' ASSOCIATION,

BOMBAY, *18th November* 1897.

To

P. C. H. SNOW, ESQ., I.C.S.,

MUNICIPAL COMMISSIONER FOR THE CITY OF BOMBAY.

SIR,

Referring to my letter of 8th March last regarding the question of the rebate to be allowed for water used in the closets of the mills served by drains—under the special arrangement come to between the Association and the Municipality as to the payment of halalkor cess—and seeing from a communication, No. 21436 of 22nd September last, from the Assessor and Collector to the address of the Agents of the Union Mills, that the matter was, by your orders, kept in abeyance pending my return from Europe, I have now the honour to inform you that the Committee of the Association have instructed me to see you on the subject with a view to a definite settlement being arrived at on the point. I have accordingly to enquire what day and hour will suit you for an interview at the Municipal Offices.

I have, &c.,

JOHN MARSHALL,

Secretary.

No. 21680 OF 1897-98.

MUNICIPAL COMMISSIONER'S OFFICE,
BOMBAY, *24th November* 1897.

FROM

P. C. H. SNOW, ESQ., I.C.S.,
MUNICIPAL COMMISSIONER FOR THE CITY OF BOMBAY,

To

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

In reply to your letter of the 18th instant, asking me to fix a day and hour for an interview on the subject of a rebate for water used in the closets of mills served by drains, I have the honour to inform you that I am to-day addressing you a letter dealing with other points which require consideration in connection with the arrangement arrived at last year with your Association in regard to the special halalkhor tax on mills; and I would suggest that our interview be deferred until you are in a position to discuss the whole matter.

2. If this meets with your approval, you will no doubt communicate with me after you have considered my letter.

I have, &c.,
P. C. H. SNOW,
Municipal Commissioner for the City of Bombay.

No. 21679 OF 1897-98.

FROM

P. C. H. SNOW, ESQ., I.C.S.,
MUNICIPAL COMMISSIONER FOR THE CITY OF BOMBAY,

To

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

MUNICIPAL COMMISSIONER'S OFFICE,
BOMBAY, *24th November* 1897.

SIR,

I have the honour to state that having now had a year's experience of the arrangement which was last year come to with your Association in regard to the levy of a special halalkhor tax on mills, the following points in connection with the practical working of that arrangement have from time to time forced themselves upon my attention as requiring clearer definition or reconsideration and re-adjustment, namely—

(*a*) The scope of the arrangement as regards the class or classes of companies or concerns to which it is to extend is not at present sufficiently clearly defined.

(*b*) The same remark applies to the period upon the return of which as regards numbers of hands employed the rate of Re. 1 per head is based.

(*c*) It is necessary, in my opinion, to prescribe a reasonable minimum of tax, the absence of such provision having resulted in some cases in the Municipality failing to recover anything approaching the estimated proportionate cost of collection, removal, and disposal.

2. As regards point (*a*), the early correspondence which led up to the arrangement ultimately come to shows, I think, that what was in contemplation from the beginning was a special arrangement as to the halalkhor tax leviable from the spinning and weaving mills in Bombay, and these only : it is at any rate quite evident to me that my predecessor did not—and I certainly did not—intend it to have any wider application than that.

3. Eventually the names of one or two other companies found their way into the lists which were from time to time prepared in the course of the negotiations, one of such companies being the Bombay Flour Mills Company, Limited, whose name I find, for the first time, at the end of the list which accompanied your letter of the 2nd June 1896. I did not notice this at the time I wrote my reply of the 7th July 1896, but having by this last mentioned letter made proposals which I subsequently recognized might reasonably be supposed to extend to all the companies named in the list accompanying your letter of the 2nd June, and those proposals having been accepted, I considered myself bound, when the company in question applied to come in under that arrangement for the year 1896-97, to assent to their doing so. Having regard, however, to the fact that the amount of tax in that case, arrived at on the basis of the special rate of Re. 1 per head, is much less than would be produced by a tax of 3 per cent. on rateable value, I am constrained to say that, for the current year, I do not feel justified in continuing the arrangement in so far as this and other concerns, not being spinning or weaving mills, are concerned.

4. I am aware that several concerns other than spinning or weaving mills (and, among others, the Bombay Flour Mills Company) are members of your Association ; but I regret I cannot regard that circumstance alone as constituting sufficient grounds for including them in a special arrangement which was not in fact intended to apply to them any more than I should consider myself at liberty to exclude from the arrangement a spinning and weaving mill on the ground that it did not happen to be a member of the Association.

5. I shall be prepared to consider on its merits the case of any particular institution (other than a spinning or weaving mill) which may seek to be put on the footing of the special arrangement, and in doing so reference will be had to the conditions affecting the particular case as showing whether it is or not a proper one for the application of the special rate which (subject to such modifications of the arrangement as are mentioned in this letter) I am willing to continue. In the meanwhile I can only treat the arrangement as applying for the present and future years to such mills.

6. In speaking of future years, it must be understood that while willing to continue the arrangement so long as it appears to work equitably and satisfactorily, I do not consider that it is legally competent to me to bind myself to it, except from year to year.

7. As regards point (*b*), I need only, I think, say that the period which is to be taken from time to time as the unit of computation of the number of hands employed, so as to form the basis on which the rate of Re. 1 per head is to be calculated, is not sufficiently defined in the past correspondence. On reconsideration it appears to me that the most satisfactory and equitable arrangement will be to ascertain the amount of the tax for each half-year on the basis of the average of the actual daily numbers of persons employed during the preceding half-year, which, as you pointed out in para. 8 of your letter of the 18th November 1895, can be easily and certainly ascertained from the daily register kept by each mill separately under the Factories Act. The returns showing the daily averages for each month of the preceding half-year should, I suggest, be furnished to my office not later than the 15th of the first month of the half-year to which they are to be applied.

8. The next point (*c*) is of great importance, and I must at once say that unless a proper minimum is fixed, I should not be prepared to continue the arrangement at all. I need not remind you that where the halalkhor tax is proposed to be fixed at a special rate, the amount has to be fixed with reference to the cost, or probable cost, of the collection, removal, and disposal by the agency of Municipal halalkhors, and that it was because, taken all round, the ordinary tax at 3 per cent. gives results wholly incommensurate with the estimated amount of such cost that it becomes necessary to fix a special rate. In the great majority of cases the special rate of Re. 1 per head, calculated on the number of persons employed, does give results in excess of those which would be produced if the tax were still computed at 3 per cent. on rateable value; but it has happened in some instances that the reverse has been the case, owing probably to an unusually small number of hands having, for some special reason, been employed during the particular period which has formed the basis of computation. The extent of actual service availed of in such cases during the particular period may have been temporarily reduced; but I need hardly say that it is not possible to place organized establishments on such a footing as to admit of corresponding temporary reductions in the cost of service, and I can come to no other conclusion than that in no case can the cost of collection, removal, and disposal be reasonably estimated at *less* than 3 per cent. of the rateable value: this being so, I must stipulate that the application of the special tax be always subject to this minimum.

9. I shall be glad to have the views of your Association as early as possible on the points mentioned above, and in considering them it will, I trust, be understood that, on the whole, I consider that the arrangement come to last year promises (subject to the modifications suggested) to work smoothly and fairly; and that it is because I am anxious that that arrangement shall, as far as practicable, be a continuing one that I am specially desirous of re-adjusting those points which experience has shown require modification or alteration; if, on the other hand, your Association think there are any other points which call for further consideration, I shall be glad to hear from you on the subject.

I have, &c.,

P. C. H. SNOW,

Municipal Commissioner for the City of Bombay.

MILLOWNERS' ASSOCIATION,
BOMBAY, *9th December* 1897.

To

P. C. H. SNOW, ESQ., I.C.S.,

MUNICIPAL COMMISSIONER FOR THE CITY OF BOMBAY.

SIR,

I have laid before the Committee of the Bombay Millowners' Association your letters Nos. 21679 and 21680 of the 24th ultimo, on the subject of the levy of a special halalkhor tax on mills.

2. The Committee have given the arguments advanced in the former of these communications their most careful consideration, and while they consider that the irregularity of attendance and the reduced number of hands shown in the returns received from some of the companies are accounted for by the effects of the plague, and in the case of the Bombay Flour Mills Company, Limited, by the entire stoppage for a period of that company's mills, they nevertheless quite appreciate the points which you emphasise, and are willing to abide by the conditions which you lay down for the levy of this tax in future, namely—

(i) that the levy shall, as formerly arranged, be Re. 1 per head of daily average attendance of hands, but that attendance to be based upon the daily average of the six months preceding.

(ii) that where the charge on the above basis falls below what the Municipality would be entitled to under the rate of 3 per cent. on rateable value, the latter basis be taken for computing the halalkhor charge.

3. Your letters under reply leave unnoticed the subject-matter of my communications of 18th November 1895 and 8th March 1897 with regard to a rebate for water used for flushing the closets of mills served by drains. My Committee now trust that you will be prepared to concede this point on the basis mentioned in my letter of 8th March 1897, and if so they have no alterations to suggest with respect to this question, which otherwise seems to them to be now placed on a reasonable basis, unlikely to give rise to trouble or dispute.

I have, &c.,
JOHN MARSHALL,
Secretary.

No. 24199 OF 1897-98.

FROM

P. C. H. SNOW, ESQ., I.C.S.,
MUNICIPAL COMMISSIONER FOR THE CITY OF BOMBAY.

To

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

MUNICIPAL COMMISSIONER'S OFFICE,
BOMBAY, 20*th December* 1897.

SIR,

I have the honour to acknowledge receipt of your letter of the 9th instant, and to express my appreciation of the spirit in which your Committee have approached the subject.

2. The question of a rebate for water used for flushing the closets of mills served by drains is the only one now requiring settlement.

3. Mills connected with the sewerage system may be classified under three heads :—

(i) Those whose latrines being on the water-carriage system are flushed by Municipal water supplied through separate metered connections.

(ii) Mills similar to the last, except that they have not separate metered connections.

(iii) Mills connected with Municipal sewers but whose latrines are flushed by water supplied from the mills' own tanks and not from Municipal mains.

4. As suggested in para. 9 of your letter of the 18th November 1895, I am prepared to agree that mills of class (i) shall receive credit against their general water tax bills for the quantity of water used for flushing the latrines at whatever rate the water may have been supplied. But in order that there may be a check upon wasteful and extravagant use of water, some limit should be placed to the amount for which this rebate can be granted. I have consulted the Executive Health Officer and the Drainage Engineer on the point, and they are of opinion that 2 gallons per head per diem is a fair and reasonable allowance for latrine consumption; and I would accordingly ask your Committee to accept that quantity as the basis for arriving at the maximum amount for which credit shall be given in the water tax bills.

5. Mills of class (ii) must, within a reasonable time, apply for and obtain separate metered connections, pending which I should be willing to make them an allowance against their general water tax bills on the basis of 2 gallons per head per working day. But it must be understood that this will only be an *interim* arrangement, and that failure to obtain the necessary separate metered connections within three months from this date will entail the disallowance of any deduction thereafter.

As to mills of class (iii), I am not prepared to make any allowance; they can obtain separate Municipal water connections with meters if they choose; but if I were to make an allowance before they do so, this would practically amount to buying water from them, and this I am not prepared to do.

6. If the above proposals meet with the approval of your Committee, I will ask the Standing Committee to approve the arrangements as now modified under section 172 of the Act.

7. As regards the particular case of the Union Mills referred to in your letters of 9th March and 18th November 1895, I am informed by the Water Engineer that no application for a separate connection for water closet purposes has been made by the mills. I shall, however, be prepared to consider the case liberally as soon as the general question as indicated in this letter is finally settled.

I have, &c.,
P. C. H. SNOW,
Municipal Commissioner for the City of Bombay.

MILLOWNERS' ASSOCIATION,
BOMBAY, *6th January* 1898.

To

THE MUNICIPAL COMMISSIONER FOR THE CITY OF BOMBAY.

SIR,

Having laid before the Committee of the Bombay Millowners' Association your letter No. 24199 of the 20th ultimo, I am directed to say that they accept, on behalf of the Association, the arrangement suggested by you with respect to the rebate to be allowed by the Municipality for water used for flushing the closets of mills served by drains, on the basis mentioned in paras. 4 and 5 of your letter.

I have, &c.,
JOHN MARSHALL,
Secretary.

No. 11722 OF 1897-98.

BOMBAY, *2nd March* 1898.

To

THE MUNICIPAL COMMISSIONER FOR THE CITY OF BOMBAY.

The undersigned has the honour to state that at the meeting of the Standing Committee held this day it was—

No. (11685.)—*Resolved*: That with reference to the Deputy Commissioner's letter to the Secretary, No. 27877, dated 27th January 1898, the Commissioner's memorandum to the Secretary, No. 30985, dated 2nd instant, and the Standing Committee's Resolution No. 4186 of the 29th July 1896 (approving of the levy of a special halalkhor rate for services

rendered to the various mills in Bombay, calculated at the rate of Re. 1 per head per annum on the number of persons employed in the respective mills), the Committee, under the terms of section 172 (1) of the Municipal Act III of 1888, approve of the following special rates being charged for halalkhor service to mills :—

1. One rupee per head of the daily average attendance of hands in each mill, such attendance to be based upon the daily average of the six months preceding.

2. That where the charge on the basis of one rupee per head falls below what the Municipality would be entitled to under the rate of 3 per cent. on the rateable value, the latter basis shall be proceeded on in computing the halalkhor charge.

3. That the above charges are not to cover the halalkhor service to buildings owned or rented by mills for the accommodation of their Managers, Engineers, or any other employés.

4. That the following charges be levied for water supplied to mill latrines :—

(*a*) Mills the latrines of which being on the water-carriage system are flushed by the Municipal water supplied through separate metered connections, shall receive credit against the general water tax bills for the quantity of water used for the flushing of the said latrines at whatever rate the water may have been supplied to the particular mill in question; but a quantity of two gallons per head per working day shall be fixed as the maximum for which credit shall be given by the Municipality.

(*b*) Mills the latrines of which are on the water-carriage system, and are flushed by Municipal water but have no separate metered connections, shall not receive credit for water used for the flushing of such latrines, unless within three months from the date of this Resolution they shall obtain separate metered connections ; but if they do this they shall from the present time, and until such connections are made, receive credit against their general water tax bills at the rate of two gallons per head per working day.

(*c*) Mills connected with Municipal sewers, but the latrines of which mills are flushed by water supplied from the mills' own tanks and not from Municipal mains, shall receive no allowance, unless and until the mills obtain from the Municipality separate water connections for the said latrines.

5. The arrangements regarding any water rebate to mills shall come into force from such date as the Commissioner may settle with the Secretary, Millowners' Association.

H. W. BARROW,
Municipal Secretary.

No. 31838 OF 1897-98.

BOMBAY, *15th March* 1898.

Copy forwarded, with compliments, to the Secretary, Millowners' Association. The Commissioner will be glad to know from him the date from which he considers the arrangement may be brought into operation.

P. C. H. SNOW,
Municipal Commissioner for the City of Bombay.

MILLOWNERS' ASSOCIATION,
BOMBAY, *6th April* 1898.

To

THE MUNICIPAL COMMISSIONER FOR THE CITY OF BOMBAY.

SIR,

Referring to your memorandum No. 31838 of the 15th ultimo, accompanying a copy of the Resolution (No. 11685) passed by the Standing Committee on the 2nd idem, I am directed, in reply to your enquiry, to suggest that the new arrangements, both as regards the special rates for halalkhor service to mills and the charges for water supplied to mill latrines, should have effect from the year 1893 in the same way as the arrangement arrived at between the Association and the Municipality under the terms of the Standing Committee's Resolution No. 4186 of 29th July 1896.

On receipt of your reply I will address the members of the Association on the subject.

I have, &c.,
JOHN MARSHALL,
Secretary.

No. 1162 OF 1898-99.

BOMBAY, *4th May* 1898.

To

THE MUNICIPAL COMMISSIONER FOR THE CITY OF BOMBAY.

The undersigned has the honour to state that at the meeting of the Standing Committee held this day, it was—

(No. 1145.)—*Resolved*: That as applied for by the Commissioner, in his letter to the Secretary, No. 1885, dated 27th ultimo, sanction be given, as per the terms of the Standing Committee's Resolution No. 11685 of the 2nd March last, to the new arrangements for the charging of special rates for halalkhor service to mills and the charges for water supplied to latrines thereof taking effect from 1st April 1893.

H. W. BARROW,
Municipal Secretary.

No. 2989 OF 1898-99.

BOMBAY, *10th May* 1898.

Copy forwarded, with compliments, to the Secretary, Millowners' Association, with reference to his letter of 6th April 1898.

P. C. H. SNOW,
Municipal Commissioner for the City of Bombay.

No. 4899 of 1898-99.

From

P. C. H. SNOW, Esq., I.C.S.,

Municipal Commissioner for the City of Bombay.

To

The SECRETARY to the MILLOWNERS' ASSOCIATION, Bombay.

Municipal Commissioner's Office,

Bombay, *2nd June* 1898.

Sir,

In continuation of this office No. 2989 of 10th May 1898, I have the honour to enquire whether you have addressed the members of your Association on the subject as stated by you in the 2nd para. of your letter of the 6th April last, so that the necessary steps may be taken to bring into effect the arrangement sanctioned by the Standing Committee.

I have, &c.,
P. C. H. SNOW,
Municipal Commissioner for the City of Bombay.

Millowners' Association,

Bombay, *3rd June* 1898.

To

The MUNICIPAL COMMISSIONER for the CITY of BOMBAY.

Sir,

I am directed to acknowledge the receipt of your letter No. 4899 of the 2nd instant, and in reply to say that I have already addressed the Agents and Owners of cotton spinning and weaving mills in Bombay with respect to the new charges for halalkor service to mills and for water supplied to latrines connected therewith.

I have, &c.,
JOHN MARSHALL,
Secretary.

Appendix C.

Payment of Daily Wages to Mill Hands.

Millowners' Association,

Bombay, *17th April* 1897.

To

The AGENTS and OWNERS of

Cotton Spinning and Weaving Mills in Bombay.

Gentlemen,

As it appears to the Chairman and Deputy Chairman that owing to the return of mill-hands to Bombay the time has come to resume monthly instead of day wages, I am directed to inform you that a meeting of the members of the Association will be held on Tuesday, 27th instant, at 4 p.m., when a motion will be moved by the Chairman to the effect "that on and after the 1st of May 1897 mill-hands be paid by the month according to the rules of the Association."

In case you cannot be present, will you please intimate by letter before the 26th idem whether or not you approve of the proposed Resolution. Please say "Yes" or "No," as a reply to the effect that "you will agree if all others do" cannot be of any value.

I remain, &c.,
JOHN MARSHALL,
Secretary.

MILLOWNERS' ASSOCIATION,
BOMBAY, 11*th May* 1897.

The following Resolution, which was unanimously adopted at the general meeting held this afternoon, is circulated for the information and guidance of Agents and Owners of cotton spinning and weaving mills in Bombay.

JOHN MARSHALL,
Secretary.

"That on and after 1st June 1897 the payment of daily wages to mill-hands be discontinued; that a bonus may be paid daily by such millowners as may desire to do so; but the maximum is in no instance to exceed—

5 annas per day	...	...for male adults,
2 " " "	...	... " women,
2 " " "	...	... " full-timers (boys),
1 " " "	...	... " half-timers,

and that this scale of bonus continue in force until the next meeting of the Association."

MILLOWNERS' ASSOCIATION,
BOMBAY, 8*th June* 1897.

To

THE AGENTS AND OWNERS OF
COTTON SPINNING AND WEAVING MILLS IN BOMBAY.

GENTLEMEN,

With reference to the notification dated 11th May 1897, embodying the Resolution adopted at the general meeting of the members of the Bombay Millowners' Association held on that date, I am directed to say that as there appears to be some misapprehension on the part of Agents, Owners and Managers of mills as to whether side-boys attending ring frames should be classed as men, and therefore be paid a bonus up to a maximum of 5 annas, or whether they should be treated as "boys" and receive annas two only per day as bonus, the Committee wish it to be understood that such workmen should be classed as "boys" and be paid bonus at the rate of two annas per day according to the terms of the Resolution, whether they attend one or two sides, and that any further inducement, such as the giving of rice or other food-stuffs gratis, will be held to contravene the spirit of the agreement.

I am, &c.,
C. J. MICHAEL,
Offg. Secretary.

MILLOWNERS' ASSOCIATION,
BOMBAY, *8th September* 1897.

To

THE AGENTS AND OWNERS OF

COTTON SPINNING AND WEAVING MILLS IN BOMBAY.

GENTLEMEN,

At a meeting of the Committee of the Bombay Millowners' Association held yesterday afternoon, it was resolved as follows :—

> "That, in the opinion of the Committee, the system of paying bonuses to mill-hands be discontinued from 1st October 1897, and that a circular letter be sent to all mills in Bombay asking them to inform the Association definitely, before the 17th instant, whether they are prepared to carry out this Resolution, it being understood that it shall have effect provided all Agents and Owners are unanimous."

I am accordingly directed to request you to signify in writing on the annexed form, with as little delay as possible, whether you are willing to support the Resolution by discontinuing the payment of bonuses to your hands from the date mentioned.

I am, &c.,
C. J. MICHAEL,
Offg. Secretary.

BOMBAY, . . *September* 1897.

To

THE SECRETARY, MILLOWNERS' ASSOCIATION.

DEAR SIR,

In reply to your circular letter of the 8th instant, we beg to say that we are*_____the Resolution for discontinuing the payment of bonuses to mill-hands from 1st October 1897.

Yours faithfully,

(Signature)_____

(Name of Mill)_____

* Here fill "in favour of" or "against," as the case may be.

MILLOWNERS' ASSOCIATION,
BOMBAY, *24th September* 1897.

To

THE AGENTS AND OWNERS OF
COTTON SPINNING AND WEAVING MILLS IN BOMBAY.

GENTLEMEN,

With reference to my circular letter of the 8th instant, I am now directed to inform you that out of 69 mills in Bombay, 66 have approved of the Resolution passed by the Committee on the 7th idem, namely, that the system of paying bonuses to mill-hands be discontinued from 1st October 1897. No replies have yet been received from the Coorla Spinning and Weaving Company, Limited, and the Jubilee Manufacturing Company, Limited, owing to the absence of the Agents from Bombay. The Wahalan Mill is not now working.

The Committee consider these replies absolutely unanimous, and they would accordingly ask Agents and Owners to give effect to the Resolution by discontinuing the payment of bonuses from 1st October 1897.

I am, &c.,
C. J. MICHAEL,
Offg. Secretary.

MILLOWNERS' ASSOCIATION,
BOMBAY, *13th October* 1897.

To

THE AGENTS AND OWNERS OF
COTTON SPINNING AND WEAVING MILLS IN BOMBAY.

GENTLEMEN,

I am directed by the Committee to inform you that complaints have been received from members of the Association respecting the manner in which the agreement of 11th May 1897, providing for the discontinuance of the payment of daily wages on and after 1st June 1897, is being observed. It is alleged that the spirit of the agreement is being infringed in some instances by Millowners or Agents contracting for the supply of labour in certain departments, and while only paying the contractors monthly, tacitly agreeing to the contractors paying the hands daily.

The Committee of the Association feel that it is only necessary to draw the attention of Agents and Owners to the existence of the agreement for any omission to comply with its terms, directly or indirectly, being at once rectified.

I am, &c.,
JOHN MARSHALL,
Secretary.

MILLOWNERS' ASSOCIATION,
BOMBAY, *8th December* 1897.

To

THE AGENTS AND OWNERS OF
COTTON SPINNING AND WEAVING MILLS IN BOMBAY.

GENTLEMEN,

I am directed by the Committee of the Association to again solicit the attention of Millowners' and Agents to the question of the payment of daily wages. Since the issue of their circular of 13th October 1897, the Committee are glad to be able to acknowledge that the prac-

tices therein mentioned, by which the spirit of the agreement of 11th May 1797 was in some cases infringed, have been largely put a stop to. They are led to believe, however, that some mills still continue to pay daily wages to reelers, and in the interests of millowners themselves. I am directed to urge the desirability of ceasing this mode of payment wherever it is wholly or partially in existence.

I am, &c.,
JOHN MARSHALL,
Secretary.

MILLOWNERS' ASSOCIATION,
BOMBAY, *2nd March* 1898.

To

THE AGENTS AND OWNERS OF
COTTON SPINNING AND WEAVING MILLS IN BOMBAY.

GENTLEMEN,

I am directed by the Committee of the Bombay Millowners' Association to state that allegations have been made to them to the effect that the agreement of 11th May 1897 for the non-payment of daily wages to mill-hands is again being infringed, and in view of these statements the Committee desires me to point out how disastrous the effects of a resort to daily wages would be on the entire industry. From the experience of last year it is perfectly evident that if any mills resort to this objectionable practice, it is certain to be followed by others in self-defence, and the same ruinous and unsatisfactory state of things will supervene as was experienced last year.

The Committee, viewing the matter with the gravest anxiety, have decided to hold a special meeting to further discuss the question on Tuesday, 15th instant, at 4 p.m., when the attendance of all members of the Committee is specially requested. I am further directed to invite all millowners who have any information on this subject to be good enough to send the same in to me in time for this meeting.

I am, &c.,
JOHN MARSHALL,
Secretary.

MILLOWNERS' ASSOCIATION,
BOMBAY, *6th April* 1898.

To

THE AGENTS AND OWNERS OF
COTTON SPINNING AND WEAVING MILLS IN BOMBAY.

GENTLEMEN,

At a meeting of the Committee of the Bombay Millowners' Association held yesterday, it was resolved as follows :—

> "It having come to the knowledge of the Committee that the agreement entered into last year for the discontinuance of daily payments to mill-hands is not being in all cases entirely observed, and it having been rumoured that some mills are in one form or another paying daily wages, the Committee in the interests of those Agents and Owners who approved of the Resolution adopted at the general meeting of members of the Association held on 11th May 1897, and have since honourably abided by it, have found it necessary to make such arrangements as would at once inform them of any mill departing from the terms thereof. Should the Committee learn that payments of daily wages are being made in any mill, either to substitutes or in any form whatever, the name of such mill will be published for the information

of all Agents and Owners, and the Committee will at the same time take such steps to stop the practice as they may deem desirable. Sir J. Cowasjee Jehanghir, who was present at the meeting, and who had not originally agreed to the Resolution previously mentioned, has consented, on behalf of the mills under his charge, to discontinue the payment of daily wages for a period of one month."

In communicating the above resolution, I am to request that, in the interests of the mill industry of Bombay, you will assist the Committee with a view to putting a stop to the practice mentioned.

I am, &c.,
JOHN MARSHALL,
Secretary.

MILLOWNERS' ASSOCIATION,
BOMBAY, *8th June* 1898.

To

THE AGENTS AND OWNERS OF
COTTON SPINNING AND WEAVING MILLS IN BOMBAY.

DEAR SIRS,

Referring to my Circular of 6th April 1898, I am directed to inform you that the necessity for any special arrangement regarding the payment of daily wages to mill-hands having ceased to exist, the Committee of the Association, at a meeting held yesterday, resolved that the agreement in that connection is now at an end.

I am, &c.,
JOHN MARSHALL,
Secretary.

Appendix D.

Method of Testing the Measurement of Imported Yarns.

MILLOWNERS' ASSOCIATION,
BOMBAY, *8th December* 1897.

THE SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF FINANCE AND COMMERCE, CALCUTTA.

SIR,

Noticing from the Supplement to the *Gazette of India*, dated 6th November 1897 (page 2624, para. 6), that the question of the test for the measurement of yarns, mentioned in the report on the proceedings taken by the Customs officials at Calcutta under the Merchandise Marks Act during the year 1896-97—has been referred for the opinions of the Manchester and Glasgow Chambers of Commerce, I am directed, in view of the importance of the question to members of this Association, to request the favour of being furnished with copies of the correspondence which has led up to this reference, together with any other information in connection with the matter which the Government of India may be pleased to place at the disposal of my Committee.

I have, &c.,
JOHN MARSHALL,
Secretary.

No. 122 S. R.

GOVERNMENT OF INDIA,
FINANCE AND COMMERCE DEPARTMENT,
CALCUTTA, *the 11th January* 1898.

To

THE SECRETARY TO THE MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

In reply to your letter dated the 8th December 1897, I am directed to forward a copy of the papers noted on the margin regarding the method of testing the measurement of imported yarns.

Letter from the Government of Bengal, No. 119-T.F., dated the 31st May 1895, and enclosures.
Letter in the Finance and Commerce Department, No. 3103-S. R., dated the 2nd July 1895.
Letter from the Government of Bengal, No. 30-T. F., dated the 4th May 1897.
Letter from the Collector of Customs, Calcutta, No. 104, of the 4th of February 1897.
Despatch to the Secretary of State for India, No. 216, dated the 4th August 1897.

2. I am to add that no reply has as yet been received to the Despatch to the Secretary of State No. 216, dated the 4th August 1897. The opinions of the Manchester and Glasgow Chambers of Commerce will be sent to you in due course after receipt.

I have, &c.,
J. E. O'CONOR,
Assistant Secretary to the Government of India.

No. 119-T. F., dated 31st May 1895.

From H. H. RISLEY, Esq., C.I.E., Secy. to the Govt. of Bengal, Financial Department.

To The Secretary to the Government of India, Finance and Commerce Department.

I am directed to submit, for the consideration and orders of the Government of India, the accompanying copy of a letter from the Bengal Chamber of Commerce, No. 697, dated the 27th May 1895, and its enclosures, in which strong exception is taken to the test for yarns under the Merchandise Marks Act, as laid down in the Finance and Commerce Department Notification No. 1430 of 6th April 1891. It is represented that this test is insufficient, and causes considerable friction between the Customs authorities in Calcutta and the mercantile community owing to yarn which had been tested to more than the full length at Manchester being found to fall far short of the requirements laid down in the Resolution referred to. The Chamber recommend that the whole question should be referred for reconsideration to experts and the various Chambers of Commerce in India and at Manchester.

2. I am to observe that the Chamber's letter relates for the most part to technical matters upon which the Lieutenant-Governor is not in a position to express any opinion, and the question should, he thinks, be referred to a committee of experts as was done in 1890. Sir Charles Elliott, at the same time, desires to lay before the Government of India, for their consideration, a suggestion which has been made to him that the Collector of Customs should have power to pass consignments of yarn in cases where the deficit ascertained is very small and the *weight* shows that on the whole there was no intention of fraud. A test by *weight* and *count* of yarn without measurement would no doubt offer a convenient solution of the difficulty, and would save much trouble if it could be applied to all classes of yarn; but the Home Department Notification No. 1474 of 13th November 1891 admits such a test only for *bleached* yarn, the test prescribed for grey and dyed yarns being that of measurement. It is presumed that this distinction was made in deference to the opinions of experts in the subject.

No. 697, dated 27th May 1895.

From—S. E. J. CLARKE, Esq., Secretary to the Bengal Chamber of Commerce,

To—The Secretary to the Government of Bengal, Financial Department.

The Committee of the Chamber of Commerce on 22nd instant addressed to you for the information of His Honour the Lieutenant-Governor :—

> *Telegram begins*—"The attention of the Chamber has been drawn to the friction which has arisen in connection with the import of yarns. Experience has shown that the test laid down in Finance Department's Notification No. 1430 of 6th April 1891 is insufficient, and gives rise to very considerable friction. The difficulty has caused a quantity of yarn to be reshipped to England, whilst large quantities are stopped at the Custom House and the trade suffers seriously. The Chamber is addressing Government, and meanwhile respectfully suggests that His Honour might be pleased to move the Government of India by telegram to permit a relaxation of the rules in the sense of Judicial Department's Notification No. 1474, dated 13th November 1891, pending the revision of the whole subject of the proper test of yarns after consultation with experts and a reference to Indian Chambers and the Manchester Chamber"—*telegram ends.*

Recently, yarn has been tested for length at the Custom House at this port with the effect that large quantities have been declared to be contrary to the provisions of Resolution of the Department of Finance and Commerce, No. 1430, dated the 6th April 1891. Nearly every firm engaged in importing yarn has had its goods stopped, and some have reshipped large quantities of yarn to England. The effect has been the disorganization of the market and the stopping of merchants from fulfilling their contracts with dealers. It has been found that yarn tested to more than the full length at Manchester has, when tested at the Custom House, been found far short of the requirements laid down in the Resolution referred to, the inference being that the test employed is not applied by experts and is therefore imperfect, besides being insufficient in itself. Under the present system of measuring 9 hanks taken from a bundle, there is, in the opinion of the Committee, introduced into the test too large an element of chance, and they are clearly of opinion that no grey yarns should be confiscated unless at least 1 bundle out of every 100 bundles taken promiscuously has been measured by skilled workmen and found to average under 840 yards.

The only possible means of obtaining correctness is to measure the whole number of hanks in a consignment, but this is manifestly out of the question, but the present system being found insufficient, the Committee think the decision of the Collector of Customs should proceed upon the general evidence as to whether there exists on the part of the importer or spinner an intention to defraud. In applying the rules, that is, the Collector of Sea Customs should follow their spirit rather than their letter, and he should not stop the import of yarn unless he has reason to suspect an intention to defraud, or unless he proceeds upon information duly laid before him.

The Committee think that the question should be referred to experts, and should also be referred for reconsideration to the various Indian Chambers and to the Manchester Chamber. This course is desirable because of the interest of Manchester in the question and because what has happened at Calcutta is likely to happen at the other Indian ports. But if the matter be referred for reconsideration, as the Committee suggest, some time must necessarily elapse before a decision is arrived at, or before Government can determine what test shall take the place of the present insufficient one. The Committee would, therefore, beg to suggest that the rules under which Customs officials now work should be relaxed so as to bring them into accordance with the instructions contained in Notification, Judicial Branch, Home Department, No. 1474, dated 13th November 1891, and this relaxation of the rules might be allowed to run until the whole question has been thoroughly and decisively gone into.

In order to shew Government the difficulties which beset this question, the Committee beg to append hereto a letter received from Messrs. Ralli Brothers, giving cover to a letter from an English spinner. Without in any way committing themselves to the conclusions arrived at in this latter communication, the Committee conceive that it will place before Government a very fair statement of the many difficulties to which they wish to draw attention.

Dated 25th April 1895.

From—Messrs. Ralli Brothers, Calcutta,

To—The Secretary to the Bengal Chamber of Commerce.

Testing of yarns.—We beg to bring the following matter before the Committee of your Chamber :—

Quite recently we had a parcel of 19 B grey yarns detained at the Custom House for examination, the result of which under the 1 per cent. test allowed by Government Notification No. 1430, dated 6th April 1891, was as follows :—

1st Bundle	827 7/9	yards,	average of	9	hanks.
2nd ,,	802 2/3	,,	,,	,,	
3rd ,,	812	,,	,,	,,	
4th ,,	805 6/9	,,	,,	,,	
5th ,,	817 2/3	,,	,,	,,	
6th ,,	810 8/9	,,	,,	,,	
7th ,,	824 5/9	,,	,,	,,	
8th ,,	832 8/9	,,	,,	,,	
9th ,,	807 7/9	,,	,,	,,	
10th ,,	801 2/3	,,	,,	,,	

8,143 yards : 10=814 3/9 yards : average of 10 bundles.

According to the rules laid down for testing yarn in the above Notification, the parcel reels short of the required length (840 yards) per hank, and it remains with the Custom House either to confiscate or order reshipment of the yarn subject to payment of a fine.

What we wish to submit to your Committee is that uniformity in the lengths of individual hanks is quite impossible, and that, therefore, the reeling of 9 hanks out of a bundle, or bundles, is not a sufficient test for condemning a parcel. A full bundle or more should be reeled for the average length of a consignment to be fairly ascertained.

Government in its Notification, "Judicial," dated Calcutta, the 13th November 1891, orders that—

"A trade-description of count or number, length or weight, applied to grey or bleached cotton yarn shall not be deemed to be false in a material respect, unless the average length of the whole number of hanks in a bundle is less than 840 yards."

If, therefore, this test of the full length in a bundle is allowed in a Magistrate's Court, we submit that, as it is a more equitable one than the test allowed by the rules laid down for Customs under Notification No. 1430, it should form also the basis for examination at the Custom House, or, if this be impracticable, that the rules of Notification No. 1430 be so altered that, though the spirit of the Merchandise Marks Act be observed, spinners should not be made to suffer hardships through too strict an application or interpretation of the Act.

As touching upon this matter, we beg to enclose copies of letters from our Manchester firm and from the spinner, and also copy of a letter we wrote to the Custom House.

This question, we understand, is now engaging the serious attention of spinners ; and as the fault seems to be more on this side than in England (several firms having already been ordered to reship parcels of yarn), we think prompt steps should be taken to remedy the present state of things.

Dated 24th April, 1895.

From—Messrs. Ralli Brothers, Calcutta,

To—The Collector of Customs, Calcutta.

19 B Grey Yarns ex "Dictator."

With reference to this matter, we beg to hand you herewith copy of a letter received this morning from our Manchester firm, and also copy of a letter from the spinner of these goods.

You will see from the contents of these letters that both our Manchester firm and the spinners are satisfied that the average length *per bundle* is correct.

Could we not, therefore, under Government Notification No. 1474, dated 13th November 1891, section III, paragraph (*b*) *viz.*—

"A trade-description of count or number, length or weight, applied to grey or bleached cotton yarn shall not be deemed to be false in a material respect, unless the average length of the whole number of hanks in a bundle is less than 840 yards,"

demand that, before issuing any orders regarding the above parcel, the Custom House should allow this further test?

The question is such a serious one that we think a few full bundles must be reeled before any decision is come to.

It must be accepted that uniformity in yarn is impossible, and this being the case the reeling of a few hanks cannot be a sufficient test to condemn a parcel.

Dated 4th April, 1895.

From—Messrs. Ralli Brothers, Manchester,

To—Messrs. Ralli Brothers, Calcutta.

P. 51512·40s Mule Spy: 469.

We were surprised to learn from your telegram 4-30-3-95 that the 19 B shipped per "Dictator" had been detained by the Customs owing to their finding the average length of the hank 828 yards instead of 840 yards.

As wired you by our telegram 21-4-95, our wrappings of this lot averaged 844 yards, as you will see from the following result of 2 hanks tested by us before the goods were shipped:—

1 hank = 842 yards . . .	40s, 40s, 40s, 40s, 40s, 40s, 40s,	counts.
1 hank = 846 ,, . . .	40s, 40s, 39s, 40s, 40s, 40s, 40s,	39·93 average.

Average 844 yards.

Weights of 10 bundles	10-2, 10-3, 10-2, 10-2, 10-3	lb oz.
	10-3, 10-2, 10-4, 10-2, 10-2	10 2·4

For your information we also give you below the result of our testings of length of all the shipments we have made for you in this quality:—

Length of Hanks.

838 yards	P. 19717.	836 yards	P. 19926.
846 ,,		848 ,,	
848 ,,	P. 19721.	850 ,,	P. 19712.
836 ,,		845 ,,	
835 ,,	P. 19740.	843 ,,	P. 19741.
838 ,,		846 ,,	
848 ,,	P. 19794.	836 ,,	P. 51489.
856 ,,		845 ,,	
856 ,,	P. 19795.	842 ,,	P. 51512.
848 ,,		846 ,,	
		838 ,,	P. 51543.
		832 ,,	

(843·45 yards average.)

In our opinion this spinner has always complied with section III (*b*) of Notification No. 1474, and any short hanks that we have found are fully made up by the overlengths in others. A bundle of yarn weighing 10lbs. and counting 40s must have the length in it, and this can only by proved by reeling the whole bundle. In our own interests and that of the spinner, we have no doubt you will have the matter thoroughly threshed out before competent judges, and we should be obliged if you will let us know the method adopted by your Custom House officials for testing yarns.

There is no doubt that this yarn is reeled on an accurate reel measuring 54 inches in diameter with an eighty-tooth wheel; of course, in the process of reeling any yarn, breakages occur which cause a loss in the length of the hank, but this is always made up by a certain proportion of the hanks being overreeled so as to make up any deficiency. No doubt it happens that when the yarn is being made up in bundles, the first weighing may be more or less than 10lb. net of yarn; and this is adjusted by replacing light hanks by heavy hanks or *vice versâ*. The whole bundle will show full lengths; individual hanks may show excess or deficiency.

We beg to call your special attention to the attached copy of a letter we have received from Messrs. Leach, Hardy and Co., Manchester, No. 469, with reference to the above case.

No. 469, dated 4th April 1895.

From—Messrs. LEACH, HARDY & Co., Manchester,

To—Messrs. RALLI BROTHERS, Manchester.

Referring to the action of the Calcutta Custom House in rejecting yarn where hanks show less than 840 yards, we think some further technical information with regard to reeling is necessary. The Merchandise Marks Act was passed to secure the punishment of swindling traders, and to do away with the short-length hanks which were wilfully sent out by many reelers and cotton spinners.

To reject consignments of yarn because some hanks are found to be less than 840 yards, without noting whether the hanks in a bundle are uniformly short, is the letter, but not the spirit, of the Act, for the following reasons:—

1. There is no reel yet invented which will stop automatically on the breakage of a thread.

2. The eye, the honesty, and the good will of the work-people, apart from the masters, are the chief factors in securing something approaching to uniformity of length.

3. There are 40 hanks being reeled on the same reel at the same time. The worker, therefore, must keep her eye on the whole of the 40 ends and stop the machine the second any one of them breaks if each hank must be 840 yards. This is impossible, and since the revolution of a reel will average 250 to the minute, 10 or 15 yards may be lost, even before the quickest hand could stop the machines. It is the custom of the reeler to give extra length wherever, at the finish of a hank, she can suspect any one of the leas may be short. Hence you get hanks sometimes of 850, 860, or even 870 yards in length; but there are of course, many hanks that may be short 20 or 30 yards, where no human eye can detect them, and in fact where it can only become known by remeasurement. So long, therefore, as masters set their machine to produce a correct length, and take all reasonable precautions to ensure the proper length, there is not only no attempt to fraud, but the yarn should be accepted.

4. In yarn of 40s counts there are 40 hanks to the pound, and consequently 400 hanks to a 10lb. bundle. If, therefore, the yarn is correct in counts and a bundle is correct in weight, you must get an average of 840 yards to the hank, and consequently you must have the length purchased. We submit therefore that a test, say, out of five bundles taken promis-

cuously and striking an average may sometimes show short lengths, while as a matter of fact there may be the correct length in every bundle. On the other hand, it is possible that a test taken in the same way shows full length, and yet the bundles might not average the proper length and weight.

5. We are, therefore, at the mercy of a chance test which may mean nothing. Is it not sensible to demand that a reasonable margin should be allowed in order that justice should be done? The confiscation of one large consignment of yarn might become the ruin of an honest and innocent man. Common honesty demands that such a procedure should be arrested until the whole question is examined and discussed by experts, and the ground of agreement arrived at which will ensure honest yarn and be just between buyer and seller.

No. 3103 S.R., dated 2nd July 1895.

From—J. E. O'CONOR, Esq., C.I.E., Assistant Secretary to the Government of India, Finance and Commerce Department,

To—THE SECRETARY TO THE BENGAL CHAMBER OF COMMERCE.

I am directed to acknowledge the receipt of your letter No. 699-95, dated the 28th May 1895, complaining of the operation in the Calcutta Custom House of the rules under the Merchandise Marks Act relating to the testing of imported yarn, and suggesting a relaxation of the rules pending a thorough examination of the question by experts.

2. I am to inform you that the Government of India are in communication with the Government of Bengal on the subject.

No. 30 T. F., dated 4th May, 1897.

From—H. H. RISLEY, Esq., C.I.E., Secy. to the Government of Bengal, Financial Department,

To—THE SECRETARY TO THE GOVERNMENT OF INDIA, Finance and Commerce Department.

I am now directed to address you with reference to your letter No. 3102, dated the 2nd July 1895, regarding the complaint made by the Bengal Chamber of Commerce of the insufficiency of the test of measurement applied by the Calcutta Custom House to imported yarns in the administration of the Merchandise Marks Act. In that letter the Government of India expressed doubts whether a proper discretion had been exercised in the working of the Act by the Customs officials, and asked for a full report on the subject.

2. I am now to submit copies of the correspondence noted on the margin, which has passed between this Government, the Board of Revenue, and the Bengal Chamber of Commerce, and to explain that the delay in furnishing the report called for by the Government of India was chiefly due to the fact that the Chamber took nearly fourteen months to reply to the communication from this Government of 24th August 1895. In that letter the opinion of the Chamber was invited on a letter from the Collector of Customs to the Board, dated the 28th July 1895, in which the late Collector, Mr. Skrine, attempted to justify the action of the Customs officials; and Sir Charles Elliott expressed his belief in the existence of somewhat widely prevalent trade frauds which must be as injurious to the Chamber of Commerce as to petty consumers of yarn, and the frustration of which, he thought, ought to be hailed by the Chamber with satisfaction. The reply to this communication was received on the 6th October 1896, when the Chamber in a somewhat obscurely worded letter expressed their preference for a test by measurement of a whole bundle of yarn, and suggested that this should be referred to the Manchester Chamber of Commerce.

Letter to Board of Revenue, No. 3666, dated 9th July 1895.
" from Board of Revenue, No. 691, dated 1st August 1895, and enclosure.
" to Bengal Chamber of Commerce, No. 202 of 24th August 1895, with enclosure.
Letter from Bengal Chamber of Commerce, No. 1391-96 of 6th October 1896.
" to Board of Revenue, No. 5482, dated 18th November 1896.
" from Board of Revenue, No. 160 B. of 18th February 1897, and enclosure.
" to Bengal Chamber of Commerce, No. 1736 of 19th March 1897.
" from Bengal Chamber of Commerce, No. 650-97, dated 19th April 1897.

3. A copy of the Chamber's letter was then forwarded to the Board of Revenue, and they were asked to submit a full report on the working of the rules in force for the testing of yarns, and to state in how many cases action had been taken, what construction was put upon rule 6 of the Notification of the Government of India, No. 1430 of 6th April 1891, in how many cases goods had been confiscated, penalties imposed or re-shipment ordered, and what classes of goods had been dealt with. Full particulars were also asked for regarding the procedure followed in applying the existing test, and the time which it occupied, and the Board were further asked to report how long it would take to apply the test suggested by the Chamber in their letter of 6th October 1896, and what increase of establishment would be required.

4. The outcome of these inquiries is the full and clear report now submitted by Mr. Baker, the present Collector of Customs, Calcutta. In his opening paragraph he explains how for three years after the publication of the yarn-testing rules of 1891 they remained a dead letter; and that it was only after the cotton duties were re-imposed in December 1894 that bales were opened for appraisement, and opportunities occurred of giving effect to the law. The practice adopted by Messrs. Marriott and Skrine of applying rule 6 of the rules of April 1891, which gave rise to the Chamber's complaint, seems from Mr. Baker's report to have been effective, for he remarks that "during the past year no reason for suspecting this (Lancashire) yarn has occurred."

5. It is observed that the primary test applied in suspected cases at the Calcutta Custom House is by the quadrant, as described in paragraph 6 of Mr. Baker's letter. This instrument, which was introduced at the suggestion of Mr. Girard, an appraiser thoroughly conversant with the Manchester methods of spinning and testing, gives, it is reported, fairly accurate results, occupies a few minutes in application, and involves no delay or detention of the yarn, nor the opening of any package beyond what is required to obtain a sample. If the yarn passes the quadrant test, the goods are allowed to be cleared from the Custom House. If it does not pass, the Government test explained in rule 9 of the Notification of 6th April 1891, and colloquially styled the nine-hanks test, is proceeded with. The method of working this test in the Custom House is described in paragraphs 7-9 of Mr. Baker's letter, and the mercantile community is said to have been fully satisfied with the manner in which the test is applied by the Customs officials, as distinguished from what is considered to be the defective nature of the test itself. The time occupied by this test, if applied to a single bundle only, is estimated to vary from 1¾ to 2¼ hours, but where the option afforded by rule 9 to the importer of requiring the Custom House to repeat the testing process up to the limit of 1 per cent of the whole number of bundles in the consignment is exercised, the time occupied is multiplied many times according to the size of the consignment. In practice, however, importers, it is said, rarely demand that the test shall be continued up to 1 per cent, and in no case has an importer been known to have demanded the fuller test up to 10 per cent of the whole consignment, which under the rule he may claim on payment of the cost.

6. In their letter of 27th May 1895, communicated to the Government of India with my letter No. 119 of the 31st idem, the Chamber asked that one bundle (meaning apparently every hank in the bundle) out of every 100 bundles taken promiscuously should be tested, but this request was modified in their subsequent communication of the 6th October 1896, in which they asked that one bundle in every consignment should be tested. Mr. Baker has shown in paragraph 11 of his letter that the adoption of the Chamber's proposal would considerably extend the time occupied by the test, would needlessly throw an enormous increase of work on the Customs officials, and would involve a large increase of establishment.

7. The Lieutenant-Governor understands that the objections to the Custom House test are two-fold: *first*, that in the higher counts of yarn the test when applied up to the limit of 1 per cent involves the measuring of a smaller number of hanks than the one bundle test suggested by the Chamber; and, *secondly*, that although the Custom House test does detect short-reeled

yarn, it is also liable to penalize honestly reeled yarn, *i.e.*, to show such yarn as being short when it is really of full length. The first objection is shown in paragraph 13 of Mr. Baker's letter to be of minor importance, but the second objection, which is explained at length in paragraphs 14-18, points to a necessity for altering the rules. The true criterion of intentional short-reeling, as explained by Mr. Baker, is the fact that the hanks in a bundle are uniformly short, and it is because the present test fails to bring this out that it must be pronounced defective.

8. To sum up, Mr. Baker's recommendations for remedying the defect are as follows :— The primary test in all suspected cases would be by the quadrant, as above explained, and if the yarn passed that test, no further test would be applied. If it did not pass, he would apply the secondary test, which he describes in paragraph 20 as follows :—

"From every 100 bales, or fraction of 100 bales, in a consignment one bundle should be selected at random. The hanks in this bundle should then be measured on the wrap-reel, one after the other in the presence of a representative of the importer, and the lengths noted; the process to continue (within the limit of the bundle) until either the importer is satisfied that the yarn is short or until the average of the lengths noted shows that it is of full length."

A further development of the secondary test is suggested at the end of paragraph 21, the intention of which, as explained in my letter of the 19th March 1897 to the Chamber, is that when the importer is dissatisfied with the one bundle test as set forth in paragraph 9, he should be allowed, on payment of the cost, to require the Custom House to measure more hanks up to 1 per cent of the total number of hanks in the consignment, such hanks being taken at random, at the importer's option, out of any bundles in the consignment. The importer will thus himself select the hanks to be measured.

9. The test suggested by Mr. Baker appears to the Lieutenant-Governor to be both simple and effective, and has been accepted by the Bengal Chamber of Commerce. I am now to request that, as suggested by the Chamber, the Government of India may be moved to take steps for consulting the Manchester Chamber of Commerce and the Chamber of Commerce and the Dyers' Association at Glasgow on the proposals set forth in Mr. Baker's report, as further explained in my letter of the 19th March 1897.

No. 104, dated 4th February 1897.

From—E. N. BAKER, Esq., Collector of Customs, Calcutta,

To—THE SECRETARY TO THE BOARD OF REVENUE, Lower Provinces.

I have the honour to acknowledge the receipt of your memorandum No. 626 B., dated 23rd November 1896, with which are forwarded for report a letter from Government, No. 5482 S. R., dated the 18th idem, and a copy of a letter, No. 1391-96, dated 6th October 1896, from the Bengal Chamber of Commerce, regarding the testing of yarns. The delay in submitting the report called for by Government is due to the difficulty of ascertaining the reasons why the present system of testing is considered to be unfair, and also to an endeavour to devise a modified test which would meet the views of importers and of the Chamber of Commerce, without throwing unnecessary labour on the Custom House establishment.

2. In paragraph 5 of Mr. Skrine's report No. 497, dated 20th July 1895, it is explained that for three years after the framing of the yarn testing rules in 1891 they remained a dead letter; for, as it is therein stated, "yarn passed duty-free, and the bales were never opened at the Custom House. Information was not given us of fraudulent practices, for the necessity of depositing security and the fear of actions for defamation deterred honest vendors from coming forward." When the cotton duties were re-imposed in December 1894, the Custom House establishments were increased: it became necessary to open bales for the purpose of appraisement, and opportunities occurred of giving effect to the law. The first occasion on which yarn was detained and examined occurred in January 1895, and cases occurred in each month of the year till August, the greatest number being in April and May.

3. The manner in which effect has been given to rule 6* of the rules published under Notification No. 1430, dated 6th April 1891, is as follows. The first part of the rule states that yarn need not be examined or measured except "on information received." This part presents no difficulty. No case has occurred since I became Collector of Customs in which information has been given that any yarn in the Custom House or about to arrive was short-reeled, and there is no record that any such case occurred during the incumbency of my predecessors. The important part of the rule is the second part, which runs—"or when the Collector has reason to believe that the trade description is false." The practice of Messrs. Marriott and Skrine in applying this rule was as follows:—In the case of Lancashire yarn, shipment sample hanks (which are samples put up in paper tubes and ticketed with the particulars of the shipment) are invariably produced before the appraisers at the time of appraisement. The number of threads in a "lea" should be 80 if the yarn is properly reeled; and if it was found, either on inspection or by feeling them between the finger and thumb, or occasionally by actual counting, that the number of threads in a lea of the shipment sample hank fell short of this number, the consignment was treated as suspected. In the case of Bombay yarn, shipment samples are not produced, and the procedure was different. In this case enquiries were made from time to time in the bazar, and if it was found by the appraisers that short-reeled yarn of any particular description was on sale, the fact was treated as a reason for suspecting consignments of similar character. In both cases, however, before detaining the goods or proceeding to apply the Government test, the yarn was first tested by the quadrant as reported by Mr. Skrine in paragraph 14 of his letter quoted above, and in paragraph 1 of his subsequent letter No. 601, dated 9th September 1895. This test, which gives fairly accurate results, only occupies a few minutes in application, and involves no delay or detention of the yarn, nor the opening of any package beyond what is required to obtain a sample. If the yarn passed the quadrant test, the goods were allowed to be cleared. If it did not pass, the Government test, *viz.*, 9 hanks per bundle, was proceeded with.

* Rules 1 to 5 relate to piece goods and not to yarn.

4. I venture to think that the interpretation placed on this rule by my predecessors is correct, and I have followed the same practice since taking over-charge. Where a sample is produced, action must evidently depend on whether its appearance is suspicious or not. Where a sample is not produced, the fact that short-reeled yarn has found its way into the market, and is on sale at a particular time, is unquestionably a valid reason for suspecting that further consignments of similar yarn may be expected. That the suspicion was well-founded is proved by the large proportion of cases in which the test showed the suspected yarn to be short-reeled. I give in the margin figures showing the results of the tests applied during 1895 and 1896. Of the 36 cases which failed to pass the quadrant test in 1895, 30 were of Lancashire yarn and 6 of yarn from Bombay and elsewhere. All the cases of 1896 were of Bombay yarn. My predecessor's action in respect of Lancashire yarn seems to have been effective, and during the past year no reason for suspecting this yarn has occurred. I have, however, quite recently received information from a European firm in Calcutta that a quantity of *dyed* yarn, said to be from the United Kingdom, has passed through the Custom House undetected, though short of the prescribed length, and am now making enquiries with a view to taking action against future consignments.

	Quadrant tested.	Failed to pass quadrant and detained for full test.	Number in which yarn reeled short.	Number in which penalty and re-shipment were ordered.	Number in which re-shipment ordered.	Pending.	REMARKS.
1895... ...	77	36	21	7	14	...	
1896... ...	95	38	28	28	...	3	
Total of two years ...	172	74	49	35	14	3	

5. Comparatively little had been done by my predecessor in respect of Bombay yarn, though he had made a beginning. As it was plainly right that this yarn should be treated similarly to Lancashire yarn, I caused the quadrant test to be applied to imports from certain mills which were suspected of short-reeling, with the results shown in the preceding paragraph. As the cases detected were mostly of a flagrant character, and as the spinners had neglected to take warning from the fate of the Lancashire yarn in 1895, I have imposed a penalty in each case. There is no doubt that the short-reeling was intentional. A Mr. Bradbury, formerly Manager and now Superintendent of the Lakhmidas Khimji Spinning and Weaving Mills, who interviewed me on behalf of those mills and also of the Damodhar Lakhmidas Spinning and Weaving Mills, admitted that this was the case: and represented that the spinners were under the impression that they were allowed a margin of 2½ per cent. It is difficult to think that they honestly entertained this belief.

6. The procedure observed in applying the existing test is as follows: A bale is taken at random from the consignment and opened, and a bundle selected from it. The bundle is then weighed to ascertain whether it weighs 10lbs., which is usually the case. To apply the primary or quadrant test the bundle is then opened, and the knots counted to see whether they correspond with the declared * count. This also is usually the case. A "lea" is then reeled off (from one of the hanks taken at random) and hung upon the quadrant. This instrument is a scale working a pointer which moves over a graduated segment of a circle and is based on the principle that a lea (= 120 yards) of yarn of a particular count ought to be of a particular weight. If the length and weight are correct, when the lea of yarn is hung upon the scale, the pointer should indicate the correct count. If then the count indicated by the quadrant agrees with the declared count (according to the make-up of the yarn), it is considered that the yarn has passed the primary test, and no further examination is made. If, on the other hand, the indicated count does not agree with the declared count, one or two more leas from the same bundle are tested in the same way, and if these also yield incorrect results, we proceed to examine and measure the yarn according to the Government test. It will be seen that this process only occupies a few minutes and involves no delay. I may mention that the use of the quadrant was introduced in the Calcutta Custom House by Mr. Skrine at the suggestion of Mr. Erskine Girard, who, as the Board are aware, is thoroughly conversant with the Manchester methods of spinning and testing.

* *e. g.*, a bundle of 40s yarn should contain 40 knots or 20 double knots.

7. In applying the Government or 9 hank test, the procedure laid down in the Notification of the 9th April 1891 is strictly followed. Each knot in the bundle is weighed and the weights noted. From these the tester selects three, *viz.*, the heaviest, the lightest, and the one which most nearly corresponds to the weight of a properly reeled knot of the count in question. For instance a knot of 10 hanks of 840 yards each of 40s. yarn, correctly reeled, should weigh 4 oz., and the knot which most nearly corresponds to this should be one of the three selected. Each of the three selected knots is then opened, and each of the hanks (10 in number) contained in it is then weighed and the weights recorded. From the hanks in each knot the tester selects the heaviest, the lightest, and the one which most nearly corresponds to the weight of a properly reeled hank of the count in question. Thus, a hank of 840 yards of 40s. yarn, if correctly reeled, should weigh 7 dwts. 7 grs., and the hank which most nearly corresponds to this weight should be among those selected.

The 9 hanks thus selected (*i. e.*, 3 from each of the 3 knots) are then reeled off on the wrap-reel. This instrument is supplied with an automatic counter, which records the length of yarn reeled, and with a gong which is struck at the end of each lea of 120 yards. The average length of the nine hanks thus reeled is taken as the average length of all the hanks in the bundle under test, and if it falls short of 840 yards, the bundle is held to have failed to pass the test.

Considerable technical knowledge and experience are required for the accurate judging of yarn; but the mechanical process of reeling is simple, and can easily be carried out without special training or education, though to attain speed requires practice. The test has frequently been applied in presence of agents of importers including Mr. Brodie, of Graham and Company, one of the

most competent experts in Calcutta, and I am able to assure the Board, as the result of inquiries made by myself personally from many firms, that they are fully satisfied with the manner in which the test is applied by the Custom House officials, as distinguished from what is considered to be the defective nature of the test itself.

8. The time occupied by this test, if applied to a single bundle only, may be calculated as follows :—If the yarn be 40s, we have to weigh (1) 40 knots and (2) 30 hanks, *i.e.*, 10 hanks in each of 3 knots, making 70 weighments in all. This would occupy about 1½ hours. Then we have to reel off 9 hanks, lea by lea. Allowing 5 minutes per hank, which is about the actual average, this would occupy about three-quarters of an hour. It might be more if the yarn were broken or tangled. The total time occupied from first to last would vary from 2¼ hours to 2¾. If the count were 20s instead of 40s, the number of weighments would be reduced by 20, and the reeling would also be easier as the yarn is coarser. The time in that case would be from 1¾ to 2¼ hours.

9. The above represents the time occupied in applying the test to a single bundle. Under Rule 9, however, the importer has the option of requiring the Custom House to "repeat the process up to the limit of 1 per cent. of the whole number of bundles in the consignment." Where this option is exercised, the time occupied is multiplied many times according to the size of the consignment. Bundles are put up sometimes 40 and sometimes 50 to the bale. If a consignment consists of 50 bales of 50 bundles each, or 2,500 in all, the yarn being 40s, the time occupied in testing completely would be from 56¼ to 68¾ hours, with a tendency towards the higher limit. If the yarn were 20s, the time would similarly be from 43½ to 56¼ hours. It is manifest that, if it became necessary to apply many tests of this description, the Custom House establishments would have to be enormously increased, while the detention of goods would cause intolerable inconvenience to importers. As a matter of fact, importers scarcely ever demand that the testing shall be continued up to 1 per cent. Out of 36 cases dealt with by my predecessors, I find that only 3 were tested up to 1 per cent., while in all the cases dealt with by myself the full test has never been demanded. In no case has an importer ever demanded the still larger test up to 10 per cent. of the whole consignment, which he may claim on payment of the cost. In many cases we have, at their request, tested 2 or 3 additional bundles to corroborate the test of the original bundle, and this course seems reasonable and free from objection.

10. The Chamber of Commerce, in paragraph 3 of their letter No. 697, dated 27th May 1895, asked that one bundle (by which I understand them to mean every hank in one bundle) out of every 100 bundles taken promiscuously should be tested. In their present communication they have modified their request, and now ask that one bundle in every consignment may be tested. If this test were applied to a consignment of 40s yarn, there would be no weighment of knots* and hanks. We should, however, have to reel 400 hanks, which would occupy about 33⅓ hours. If the yarn were of 20s count, the time would be reduced to 16⅔ hours.

*The bundle itself would have to be weighed; but that is a small matter.

11. It is not possible to make an exact comparison between the time occupied by the two kinds of test, *firstly*, because the full 1 per cent. Custom House test varies directly as the number of bundles in consignment, while the one-bundle test is independent of this; and, *secondly*, because the latter test varies directly as the count of yarn, while in the Custom House test this factor affects only the number of weighments to be made, and not the number of hanks to be reeled. Moreover, by using two or more wrap-reels instead of one, several hanks could be reeled at once, and this would reduce the time required for both the tests, though not to an equal extent. Two broad deductions may, however, safely be made : *firstly*, that the one-bundle test occupies a far longer time than the Custom House test of a *single bundle*, or even of two or three bundles ;* and, *secondly*, that the Custom House test, if applied up to the limit of 1 per cent. of the whole number of bundles in a consignment of 50 bales or upwards, takes longer than the one-bundle test. As has already been explained, the Custom House is scarcely ever required to test up to the 1 per cent. limit, and it follows that, if the proposal of the Chamber of Commerce were adopted, the time occupied by the test would in practice be largely extended, and a great increase of establishment would be required.

12. The objections which have been entertained to the Custom House test, so far as I have ascertained them, are of two kinds. In the first place, it is said that in the higher counts of yarn the Custom House test, when applied up to the limit of 1 per cent, involves the measuring of a smaller number of hanks than the one-bundle test. For instance: if the test be applied to a consignment of 50 bales, each containing 50 bundles of 40s yarn, the Custom House test involves the measurement of 225 hanks, whereas the one-bundle test requires us to measure 400.

13. This is no doubt correct. But if it were the only ground of objection, I should not be prepared to recommend any change in the rules. For in the first place, in the lower counts of yarn, such as 20s, the exact reverse is the case, the one-bundle test involving the measurement of only 200 hanks against 225 required by the Custom House test. In the second place, whatever the count, 225 hanks are far more than enough to enable us to determine whether the yarn is short-reeled or not. As alredy stated, we are scarcely ever required to reel up to the limit of 1 per cent, and never beyond it, and this seems to show that importers do not really wish us to measure a greater number of hanks than the present rules provide for.

14. The other objection, however, is of greater weight. It is that although the Custom House test does detect short-reeled yarn, it is also liable to penalize honestly reeled yarn, *i.e.*, to show such yarn as being short when it is really of full length. Mr. Greenway, of Shaw, Wallace & Co., has explained to me how this is liable to happen. The same explanation is given, though less clearly, in the letters of Messrs. Leach, Hardy & Co., and of Ralli Brothers, both dated from Manchester, the 4th April 1895, which formed enclosures of the letter from the Chamber of Commerce, No. 697, dated 27th May 1895.

15. In the process of reeling into hanks, preparatory to bundling, shortage is liable to occur through the breaking of the thread. To allow for this it is customary, when yarn is being honestly reeled, to arrange for a margin, *i.e.*, some of the machines are set to reel rather more than 840 yards to the hank. When the reeling is completed, and the yarn is made up into hanks, knots, and bundles, each bundle is weighed, the correct weight, if the count and length of yarn are correct, being 10lbs. If it is found that the bundle weighs more then 10lbs., the average count being correct, it implies that some of the hanks contain more than 840 yards, and that the whole length of yarn in the bundle is in excess of the standard. In this case one or two knots are taken out and replaced by lighter * knots of the same count of yarn, until the weight of the bundle has been reduced to 10lbs. The result is that the bundle, when finally made up, contains a number of knots which are up to or in excess of the standard length, and one or two knots which are below it, the total length of yarn in the entire bundle, however, being correct.

* *i.e.*, knots containing hanks which may be less than 840 yards each.

16. Now, when the Custom House test is applied to such a bundle, inasmuch as we are required to take the lightest knot as one of the three to be measured, it follows that a single light knot, introduced into the bundle for a special (and legitimate) object, necessarily figures as a representative of the whole, and in the calculation of the average length is assigned a value to which it is not entitled.

17. The following illustration will make the matter clearer. Let us assume that the count of yarn is 40s, and that the reeling is honestly conducted. The correct length of yarn in a bundle should be 336,000 yards, *i. e.*, 40 knots = 400 hanks of 840 yards each. Let us assume that, to allow for breakages, the manufacturer arranges to spin 850 yards to the hank, and that, when the spinning is completed, the bundle actually consists of—

								Yards.
(*a*) 10 knots, each containing	10	hanks	of	850 *	yards	each	=	85,000
(*b*) 30 knots, ditto	ditto			840	ditto		=	252,000
						Total	=	337,000

* For the sake of simplicity, it is assumed that all the hanks in any one knot are of equal length

Assuming always that the average count is correct, such a bundle would weigh more than 10lbs., the excess weight, that of 1,000 yards of yarn, being about 208⅓ grains. To reduce the weight to the standard of 10lbs., the spinner would now take out two of the knots and replace them by lighter ones, containing between them 1,000 yards of yarn less than the standard. These two knots would each contain 10 hanks of 790 yards each, and their weight would be less than that of similar full length knots by 208⅓ grains. The final composition of the bundle would then be as follows:—

					Yards.
(*a*) 10 knots, each containing	10 hanks of	850	yards each	... ...	= 85,000
(*b*) 28 knots,	ditto	840	ditto	... ...	= 235,200
(*c*) 2 knots,	ditto	790	ditto	... ...	= 15,800
				Total	= 336,000

The total length of yarn in the bundle is therefore correct. If we now apply the Custom House test, we have to select as our samples one knot from group (*a*), one from group (*b*), and one from group (*c*), and the average of these will be found to be 826⅔ yards. The test therefore shows the yarn to be short, although the bundle really contains the full standard length.

18. It is clear also that the converse might happen, *i.e.*, that the presence in a bundle, whether by chance or intention, of a specially heavy knot might cause the average length to appear greater than it really was. No case of this kind has actually been brought to my notice, but it is at least a conceivable danger.

19. I do not recommend the adoption by the Custom House of the test prescribed for Criminal Courts by Government Notification No. 1474, dated 13th November 1891. In the first place, this test would, as explained in paragraph 11 of this letter, throw an enormous increase of work on the Customs officials without any real necessity; secondly, the object of the Criminal Court test is different from that of the Custom House test. In the Criminal Court it is sufficient for the prosecution to prove that a single bundle is short-reeled, in which case the rest of the consignment may be neglected. And it is necessary to prove the shortage of the particular bundle in the only way that is absolutely conclusive, *viz.*, by measuring the whole of it. In the Custom House, on the other hand, we have to deal with a whole consignment, and not with a particular bundle, and we are entitled to act upon reasonable probability without insisting on mathematical demonstration.

20. The true criterion of intentional short-reeling is to note whether the hanks in a bundle are uniformly short; and it is because the present test fails to take any account of this that it appears to be defective. The test which I now recommend for consideration, and which is a simple modification of the one-bundle test, is as follows:—From every 100 bales, or fraction of 100 bales, in a consignment one bundle should be selected at random. The hanks in this bundle should then be measured on the wrap-reel, one after the other, in the presence of a representative of the importer, and the lengths noted: the process to continue (within the limit of the bundle) until either the importer is satisfied that the yarn is short, or until the average of the lengths noted shows that it is of full length.

21. The advantage of this method is that it enables one to ascertain readily whether any shortage that may appear occurs uniformly throughout the hanks, or whether it is exceptional and occurs only in a few. Any person acquainted with the subject can very soon judge whether the shortage is likely to be uniform, and whether it is worth while to go on measuring more hanks in the expectation of getting better results. It will therefore very seldom happen that the Custom House will actually have to measure all the hanks in a bundle. I doubt whether more than 10 per cent. of the hanks in a bundle will ever be asked for. If considered advisable, I should have no objection to allow the importer to require us to measure more hanks, up to 1 per cent. of the whole number in the consignment, on payment of the cost; but it is unlikely that this privilege would ever be made use of.

22. I have explained this suggestion to Ralli Brothers and Shaw, Wallace & Co., to Mr. Brodie, of Graham & Co., and to G. Henderson & Co., and they have informed me that they will be fully satisfied with it. I am also informed that any test which satisfies Ralli Brothers and Graham & Co. is pretty sure to be accepted by the Bengal Chamber of Commerce. Whether the proposal would meet with the approval of spinners is less certain. It has been suggested to me by Mr. Girard that the latter may be of opinion that a test of even a whole bundle should not be sufficient to penalise an entire consignment, and that more bundles than one should be tested. This can only be settled by a reference to the Manchester Chamber of Commerce, which Government will doubtless make if the suggestion meets with their *primâ facie* approval. It is possible that the option of extending the test on payment up to 1 per cent. of the whole number of hanks in the consignment may meet any reasonable objections on this score.

The only expenditure which would be required would be the cost of one or probably two additional wrap reels, of which we have only one at present, and the salaries of two trained reelers, who would receive from Rs. 10 to Rs. 12 per mensem each.

23. The original enclosures of your letter under reply are returned as requested.

No. 216 OF 1897.

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

STATISTICS AND COMMERCE.

CUSTOMS.

To

THE RIGHT HONOURABLE LORD GEORGE FRANCIS HAMILTON,

HER MAJESTY'S SECRETARY OF STATE FOR INDIA.

SIMLA, *the 4th August* 1897.

MY LORD,

With reference to Your Lordship's Despatch No. 87, Revenue, dated the 15th August 1895, we have the honour to forward copy of the papers noted in the annexed schedule regarding the method of testing the measurement of imported yarns in the administration of the Indian Merchandise Marks Act.

2. The question has been very fully dealt with by the Collector of Customs, Calcutta, in his report No. 104, dated the 4th February 1897. In paragraph 20 of that report the Collector points out that the true criterion of intentional short reeling is to note whether the hanks in a bundle of yarn are uniformly short, and he suggests that the following method should be applied in testing yarns. From every 100 bales, or fraction of 100 bales, in a consignment, one bundle should be selected at random. The hanks in this bundle should then be measured on the wrap-reel, one after the other, in the presence of a representative of the importer, and the lengths noted; the process to continue (within the limit of the bundle) until either the importer is satisfied that the yarn is short, or until the average of the lengths noted shows that it is of full length.

3. The test suggested by the Collector appears to be simple and effective, and it has been accepted by the Bengal Chamber of Commerce and a number of the principal firms in Calcutta; but, before deciding whether it should be adopted, we consider it desirable to obtain the opinion of the Manchester Chamber of Commerce and of the Chamber of Commerce and the Dyers Association at Glasgow. We accordingly request that Your Lordship will address those bodies, and ascertain and communicate to us their views on the subject.

We have, &c.,

ELGIN.
G. S. WHITE.
J. WESTLAND.
J. WOODBURN.
M. D. CHALMERS.
E. H. H. COLLEN.
A. C. TREVOR.

No. 1392-S. R.

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

CALCUTTA, *the 24th March* 1898.

To

THE SECRETARY TO THE MILLOWNERS' ASSOCIATION,
BOMBAY.

SIR,

In continuation of the letter in this Department No. 122-S.R., dated the 11th January 1898, I am directed to enclose copy of a despatch from the Secretary of State for India No. 24, Revenue, dated the 10th February 1898, and of its enclosures, regarding the proposed method of testing the measurement of imported yarns and to ask if the Association desire to make any observations thereon.

I have, &c.,
J. E. O'CONOR,
Asst. Secy. to the Govt. of India.

INDIA OFFICE,
LONDON, 10*th February* 1898.

REVENUE, No. 24.

To His Excellency The Right Honourable The Governor General of India in Council.

MY LORD,

Method of testing measurement of yarns.

With reference to the letter of Your Excellency's Government, No. 216, Finance and Commerce Department, dated 4th August last, I forward herewith, for your information, copy of the papers noted in the margin* relative to the method of testing the measurement of imported yarns in the administration of the Indian Merchandise Marks Act.

* To Manchester Chamber of Commerce, dated 2nd September 1897.
To Glasgow Chamber of Commerce, dated 2nd September 1897.
To Dyers' Association, Glasgow, dated 2nd September 1897.
From Glasgow, Chamber of Commerce, dated 10th November 1897.
From Manchester Chamber of Commerce, dated 22nd November 1897.
To Dyers' Association, Glasgow, dated 31st December 1897.
To Messrs. McGrigor, Donald & Co., dated 7th January 1898.
From ditto, 24th January, 1898.

I have, &c.,
(Signed) GEORGE HAMILTON.

ENCLOSURES.

No. 1.

R. AND S. 2357.

INDIA OFFICE,
2nd September 1897.

SIR,

With reference to previous correspondence terminating with Sir A. Godley's letter of the 15th August 1895, I am directed by the Secretary of State for India in Council to forward copy of papers* respecting the method of testing the measurement of imported yarns in the administration of the Indian Merchandise Marks Act. It will be observed that it is contemplated to introduce a new test, but before doing so, the Government of India are anxious to obtain the opinions of your Chamber, and I shall be glad to receive any observations which you may desire to submit.

* Letter from India in the Finance and Commerce Department, No. 216, dated 4th August May 1897, with enclosures.

I am, &c.,
HORACE WALPOLE.

The Secretary,
Chamber of Commerce, Manchester.

The Secretary,
Chamber of Commerce, Glasgow.

The Secretary,
Glasgow Dyers' Association, Glasgow.

LIBRARY OF THE ROYAL BOMBAY ... FRANCH

No. 2.

Chamber of Commerce and Manufacturers,
7, West George Street,
GLASGOW, 10*th November* 1897.

SIR,

Under reference to your letter of 2nd September, respecting the proposed method of testing the measurement of imported yarns in the administration of the Indian Merchandise Marks Act, receipt of which I duly acknowledged, I have now to inform you that the papers courteously sent by Lord George Hamilton, Her Majesty's Secretary of State for India, to the Directors of this Chamber, were submitted to the Directors, who remitted the communication to their Committee on Foreign Affairs for report.

That Committee, after careful consideration, reported "that in their opinion the proposed method of testing would be satisfactory," and on this report being submitted to the Directors at their monthly meeting on Monday last, the same was approved of and adopted.

I am, &c.,
WILLIAM H. HILL,
Secretary.

The Under Secretary of State
for India.

No. 3.

CHAMBER OF COMMERCE,
MANCHESTER, 22*nd November* 1897.

SIR,

Your letter of 27th September and its enclosures, with reference to the method of testing yarns imported into India, have been carefully considered by the Yarn Sectional Committee and the Board of Directors of this Chamber. I am instructed to forward to you the following observations expressing, in response to the invitation of the Government of India, the Chamber's views thereupon.

1. The old method of testing bundle yarn, *viz.*, that of taking the lightest, heaviest, and medium hanks in a bundle as representative of a whole shipment, was defective by reason of the average results of the three tests not expressing the true average of the shipment, for the reasons set forth in paragraphs 16, 17, and 18 of the letter of the Collector of Customs, Calcutta, to the Board of Revenue, No. 104 of the 4th February 1897.

2. The Chamber notes the new method proposed in paragraphs 20 and 21 in the Collector's letter of the 4th February 1897, which is thus described therein:—

"The true criterion of intentional short-reeling is to note whether the hanks in a bundle are uniformly short; and it is because the present test fails to take any account of this that it appears to be defective. The test which I now recommend for consideration, and which is a simple modification of the one-bundle test, is as follows: From every 100 bales, or fraction of 100 bales, in a consignment, one bundle should be selected at random. The hanks in the bundle should then be measured on the wrap-reel one after the other, in the presence of a representative of the importer, and the lengths noted; the process to continue (within the limit of the bundle) until either the importer is satisfied that the yarn is short, or until the average of the lengths noted shows that it is of full length. The advantage of this method is that it enables one to ascertain readily whether any shortage that may appear occurs uniformly throughout the hanks, or whether it is exceptional and occurs only in a few. Any person acquainted with the subject can very soon judge whether the shortage is likely to be uniform, and whether it is worth while to go on measuring more hanks in the expectation of getting better results. It will therefore very seldom happen that the Custom House will actually have to measure all the hanks in a bundle. I doubt whether more than 10 per cent of the hanks in a bundle will ever be asked for. If considered advisable, I should have no objection to allow the importer to require us to measure more hanks, up to 1 per cent. of the whole number in the consignment, on payment of the cost; but it is unlikely that this privilege would ever be made use of."

Of the method here described the Chamber cordially approves. The plan suggested is more equitable to the spinner and importing merchant than the present method, furnishing a better test of the true denomination of the yarn. It is, however, by no means essential that the tests should all be taken from a single bundle; the process of testing may be continued from different bundles of the same lot in accordance with the principle stated in the closing sentences of paragraph 20, above alluded to.

3. The Chamber considers that the selection of hanks for testing by the importer is undesirable. This course is recommended by the Secretary to the Government of Bengal, in his letter No. 1736 S. R., 19th March 1897, to the Secretary of the Bengal Chamber of Commerce in the following paragraph :—

"Such hanks being taken at random, at the importer's option out of any bundles in the consignment. The importer will thus himself select the hanks to be measured."

In the opinion of the Chamber this provision might lead to collusion on the part of unscrupulous importers as to the position of correct hanks in the bundle, and for that reason the Chamber would suggest that the paragraph above referred to should be amended so as to read as follows :—

"Such hanks being taken at random, by the officers of the Customs, out of any bundles in the consignment."

4. While the above-described method of testing the counts of yarns is, in the judgment of the Chamber, much more equitable than the method hitherto in use, it is recommended that the Indian Customs officers should not lose sight of the fact that in any tests applied by leas of 120 yards, determined by a quadrant, it is important to see that the length of the hank is maintained at the standard of 840 yards for grey yarns, and that the "make-up" of the bundle is in accordance with the counts of the yarn, as determined by the number of times that 840 yards will divide into the length of a pound weight of the yarn.

I am, &c.,
ELIJAH HELM,
Secretary.

The Under Secretary of State
for India.

No. 4.

INDIA OFFICE,
31*st December* 1897.

SIR,

I am directed by the Secretary of State for India to invite the attention of your Association to the letter addressed to them on the 2nd September 1897, on the subject of the measurement of imported yarns in the administration of the Indian Merchandise Marks Act. The Secretary of State will be glad to receive, as early as may be convenient, an expression of opinion on the proposals submitted for your consideration.

I am, &c.,
C. E. BERNARD,
Secretary,
Revenue and Statistics Department.

The Dyers' Association.

No. 5.

INDIA OFFICE,
7th January 1898.

GENTLEMEN,

On the 2nd September last, a letter was sent to "the Dyers' Association, Glasgow," forwarding for opinion papers received from India regarding the method of testing the measurement of yarns imported into India. As no reply was received, the enclosed reminder was sent, and has now been received back from the Post Office, as "insufficiently addressed." It appears that the letter ought to have been addressed to you for the consideration of your clients the Turkey Red Dyers of the West of Scotland.

I now am directed to forward copy of the original letter,* with connected papers. I am to ask that it may be laid before your clients the Turkey Dyers, and that any remarks they may offer on the matter may be communicated to the India Office.

* Dated 2nd September 1897, with enclosures.

I am, &c.,
C. E. BERNARD, Secretary,
Revenue and Statistics Department.

Messrs. McGrigor, Donald & Co.

No. 6.

R. and S. 2357.

172, ST. VINCENT STREET,
GLASGOW, *24th January* 1898.

SIR,

We submitted your letter of the 7th instant along with accompanying papers to our clients, the Turkey Red Dyers of the West of Scotland, and we are instructed to say that as at present advised they see no objection to the method proposed by the Collector of Customs, Calcutta, for testing the measurement of imported yarns in the administration of the Indian Merchandise Marks Act.

We are, &c.,
Messrs. McGRIGOR, DONALD & Co.

The Under Secretary of State for India.

MILLOWNERS' ASSOCIATION,
BOMBAY, *6th April* 1898.

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCE AND COMMERCE DEPARTMENT, SIMLA.

SIR,

I am directed to acknowledge the receipt of your letters No. 122-S. R. of 11th January 1898, and No. 1392-S. R. of the 24th March 1898 together with its enclosures, and in reply to say that the Committee of this Association approve of the method proposed by Government for testing the measurement of imported yarn in the administration of the Indian Merchandise Marks Act.

I have, &c.,
JOHN MARSHALL,
Secretary.

STATISTICS AND COMMERCE.
CUSTOMS.
The 30th June 1898.

No. 2887. *S.R.*—In exercise of the powers conferred by section 19 A., sub-section (2) of the Sea Customs Act, 1878 (VIII of 1878, as amended by Act IV of 1889), and section 20 of the Indian Merchandise Marks Act, 1889 (IV of 1889, as amended by Act IX of 1891), the Governor General in Council is pleased to direct that the following rules shall be substituted for

rules 7, 8 and 9 of the rules published with the Notification of the Government of India in the Finance and Commerce Department, No. 1430, dated the 6th April 1891 :—

7. An examination of yarns to test the accuracy of the description of count or length shall be made, in the first instance, up to the limit of one bundle in every one hundred bales or fraction of one hundred bales in the consignment.

8. If on such examination the difference between the average count or length and the described count or length is in excess of the variations permitted in paragraphs III and IV of the Notification of the Government of India in the Home Department, No. 1474 (Judicial), dated the 13th November 1891, the importer may require a further examination to be made up to the limit and on the conditions stated in rule 9.

9. The test to determine length of yarns shall be applied as follows :—

From every one hundred bales, or fraction of one hundred bales, in a consignment one bundle should be selected at random. The hanks in this bundle should then be measured on the wrap-reel, one after the other, in the presence of a representative of the importer, and the lengths noted, the process being continued (within the limit of the bundle) until either the importer is satisfied that the yarn is short, or the average of the lengths noted shows that it is of full length.

When the importer is dissatisfied with this test, he may, on payment of the cost, require the Customs Collector to measure more hanks up to 1 per cent. of the total number of hanks in the consignment, such hanks being taken at random, by an Officer of Customs out of any bundles in the consignment.

STEPHEN JACOB,
Offg. Secretary to the Government of India.

Appendix E.

Fire Insurance on Mills.

MILLOWNERS' ASSOCIATION,
BOMBAY, 21*st May* 1897.

THE SECRETARY,
BOMBAY ASSOCIATION OF FIRE INSURANCE AGENTS.

DEAR SIR,

The attention of the Committee of the Bombay Millowners' Association has been called to a recent amendment of the Fire Insurance Tariff Regulations, in which the definition of "Fire Proof Building" has been so altered that godowns and other structures, brick and chunam built with corrugated iron roofing, which were previously treated as "fireproof," are now classed as non-fireproof and rated accordingly.

The above-mentioned amendment has consequently had the effect of doubling the rates of insurance premia on godowns which were constructed on fireproof lines in accordance with the old tariff, and as the matter is of great importance to millowners—large sums of money having been spent by them to make their structures fireproof as required by the old rul[illegible] am to ask the favour of the matter being reconsidered by your Committee with the view to the old definition being restored in the Tariff Regulations.

I am, &c.,
C. J. MICHAEL,
Offg. Secretary.

THE BOMBAY ASSOCIATION OF FIRE INSURANCE AGENTS,

27th May 1897.

THE SECRETARY,

MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

Your letter of 21st instant was laid before my Committee at a meeting held yesterday, and I was instructed to reply that the intention, when the suspended definition of fireproofing to which you refer was framed, was that it should apply to buildings having masonry roofs, but as this was not made sufficiently clear, a custom has sprung up in Bombay of treating godowns with iron roofs as being fireproof. The new definition makes the matter clear, and I am to say that it is unlikely that the rates will be altered.

In the meantime, I am to ask for particulars showing in what manner the large sums of money referred to in your letter have been expended. On receipt of your advices on this subject, I will again bring the matter before the Committee.

Yours faithfully,
J. H. SYMINGTON,
Chairman.

MILLOWNERS' ASSOCIATION,

BOMBAY, *14th June* 1897.

THE CHAIRMAN,

BOMBAY ASSOCIATION OF FIRE INSURANCE AGENTS.

DEAR SIR,

I am directed to acknowledge the receipt of your letter of the 27th ultimo, with regard to the recent amendment of the Fire Insurance Tariff Regulations, to which I called attention in my communication of the 31st idem.

With reference to your concluding paragraph, I am directed to hand you a copy of a letter from the Agents of the Presidency Mills Company, and to express the hope that the matter will receive the further consideration of your Committee in view of the additional information now placed before them.

I am, &c.,
C. J. MICHAEL,
Offg. Secretary.

THE PRESIDENCY MILLS COMPANY, LIMITED,

BOMBAY, *11th June* 1897.

JOHN MARSHALL, ESQ.,

SECRETARY, MILLOWNERS' ASSOCIATION, BOMBAY.

DEAR SIR,

In further reference to our letter of 6th ultimo, *re* definition of "fireproof building," we have the honour to state that the intention of the suspended definition of fireproofing cannot be made out from the wording of the definition itself. The old definition so far as it related to the roofing, required that it should be a *hard* one without any reference to masonry, and, accordingly, as corrugated iron roofing without wood was considered both "hard" and incombustible, the godowns were provided with such roofing under the impression that this would be no bar

to their being treated as fireproof and rated accordingly. But the change in the definition, small though it may seem, has made a material change in the rating. If the suspended definition was not clear, it is, we venture to say, too late to amend it in the way it has been, as the godowns were constructed fireproof in accordance with the old definition, at a more or less heavy outlay, and as the change prejudicially affects such godowns.

So far as we are concerned, we had ample godown-room for cotton bales in block 9 (first floor, above the blow-room). The rate for this block was annas 8 % on F. P. bales and 12 annas % on all sorts of cotton. But with a view to get this rate reduced to annas 4 and annas 8 % respectively, we specially built a godown to the west of our mill at a cost of about Rs. 30,000, trusting that the building in question would be treated as fireproof, and the rate last year on F. P. bales was annas 4 %. But, owing to the change in the definition referred to in our last letter, the rate is annas 8 and annas 12 % on F. P. bales and all sorts of cotton respectively, instead of its being annas 4 % and annas 8 % as expected. If we had known beforehand that there would be no reduction in the rate, we should probably have not built this godown, or have provided it with masonry roof, if we had been aware then of this being a necessary condition of its being treated as fireproof.

Again, we built, some years ago, a yarn and cloth godown constructed of stones, bricks, and chunam with iron doors and without any wood or other combustible materials. This was a pucca fireproof building in accordance with the old definition of fireproof structure. But since the change in the definition, it is not treated as being fireproof, simply because it has no masonry roof.

We believe that certain other mills in Bombay have godowns similar to ours, the rate on which must have been increased owing to the amendment of the definition of *fireproof* building, and we trust they will be able to say how the new definition affects them if a reference be made to them.

We are, &c.,
RUNCHORDAS NAROTAMDAS & Co.,
Secretaries, Managers & Agents.

THE BOMBAY ASSOCIATION OF FIRE INSURANCE AGENTS,
19*th June* 1897.

To

JOHN MARSHALL, ESQ.,
SECRETARY, MILLOWNERS' ASSOCIATION,
BOMBAY.

DEAR SIR,

Referring to your favour of the 14th instant, covering a letter from the Presidency Mill Company on the subject of the definition of fireproof godowns, which came before my Committee at a meeting held on the 17th instant, I am directed in reply to state that the Committee do not consider that the reasons set forth in the latter form sufficient ground for altering the Tariff, experience having shown that corrugated iron is an inferior material for roofing purposes from the insurance point of view.

I am, &c.,
CLEMENT POOLE,
Secretary.

THE BOMBAY ASSOCIATION OF FIRE INSURANCE AGENTS,

7th August 1897.

To

THE SECRETARY,

THE BOMBAY MILLOWNERS' ASSOCIATION,

BOMBAY.

DEAR SIR,

With reference to the correspondence with your Association regarding the enhanced rates for mills in the Mofussil, I have the pleasure to inform you that a new Tariff has been issued for these risks. As the Tariffs are only issued to members of this Association, I am unable to send you a copy ; but I am instructed to inform you that the additional rates for Mofussil mills have been reduced, speaking generally, from 50 per cent. above the Bombay rates to from 25 to 35 per cent., except in the case of mills which have not been provided with such appliances as would entitle them to a discount of 5 per cent. These mills are to be charged an addition of 25 per cent. on the new rates, and your Association will doubtless agree with my Committee in thinking that mills which will not go to the trouble and expense of providing themselves with even a moderate equipment of fire-extinguishing appliances should not be treated so leniently in the matter of rates as the mills which show a disposition to make provision for protection against fire.

I am, &c.,

CLEMENT POOLE,

Secretary.

MILLOWNERS' ASSOCIATION,

BOMBAY, *9th September* 1897.

To

THE SECRETARY,

BOMBAY ASSOCIATION OF FIRE INSURANCE AGENTS,

BOMBAY.

DEAR SIR,

I am directed to acknowledge the receipt of your letter of the 7th ultimo, and to thank you for the information you have been good enough to give regarding the revised rates for mills in the Mofussil.

It would be a convenience, however, if in future your Association could see its way to notify in advance any alterations in General Tariff Rates to the public. At present no such intimation is given, and it often occurs that the revised rates do not come to the notice of those concerned until they are actually in operation. It would therefore be of great assistance to Agents and Owners of mills if any changes in the rates were communicated to them by your Committee, through this Association, within a reasonable time, say a month, before they were brought into force. The Committee are of opinion that such a procedure would be mutually conducive to a better understanding and obviate all cause of complaint which has been heard from most of the millowners, and they trust that your Committee will have no objection to comply with so reasonable and legitimate a request.

I am, &c.,

C. J. MICHAEL,

Offg. Secretary.

THE BOMBAY ASSOCIATION OF FIRE INSURANCE AGENTS,
13th September 1897.

To

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
BOMBAY.

DEAR SIR,

Reverting to your favour of the 9th instant, which meantime has been laid before my Committee, I am now instructed to inform you that the Committee regret that they do not see their way to adopt the suggestion put forward, that advice of changes in rates, etc., should be issued before the changes come into force. Such a practice does not exist in England, nor, so far as the information of the Committee goes, in any other part of the world ; and the Committee are of opinion that serious difficulties would arise if the suggestion of your Committee was acted on.

I am, &c.,
CLEMENT POOLE,
Secretary.

THE BOMBAY ASSOCIATION OF FIRE INSURANCE AGENTS,
23rd December 1897.

JOHN MARSHALL, ESQ.,
SECRETARY, MILLOWNERS' ASSOCIATION,
BOMBAY.

DEAR SIR,

Some members of this Association having, at the instance of their respective head offices, called the attention of my Committee to the system of protection from lightning in cotton mills, in view of recent fires which were attributed to lightning, I am directed to ask you to place this subject before your Association, it being one which affects both mills and the fire insurance offices covering the same.

It is thought that it will be a great protection if lightning conductors were also placed on the roofs of the various buildings of mills, as it is understood is done in certain parts of Europe where thunderstorms are of very great severity, and the Committee think that this is a matter worthy of the consideration of your Association.

I am, &c.,
CLEMENT POOLE,
Secretary.

MILLOWNERS' ASSOCIATION,
BOMBAY, *8th January* 1898.

To

THE SECRETARY,
BOMBAY ASSOCIATION OF FIRE INSURANCE AGENTS,
BOMBAY.

DEAR SIR,

I am directed to acknowledge the receipt of your letter of the 23rd ultimo, calling attention to the system of protection from lightning in cotton mills, and to say that your communication has been circulated among members of the Association.

I am, &c.,
JOHN MARSHALL,
Secretary.

Appendix F.

Cotton Duties and Tariff Acts.

No. 7246 of 1897.

REVENUE DEPARTMENT,

BOMBAY CASTLE, 1st *October* 1897.

To

THE SECRETARY,

BOMBAY MILLOWNERS' ASSOCIATION.

SIR,

As desired by the Government of India, I am directed to forward, for the information of the Association, copy of a note on the production of yarn and woven goods in the cotton mills of British India and of the tables on which the note is based.

I have, &c.,

A. M. T. JACKSON,

Under Secretary to Government.

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

Production of Yarn and Woven Goods in the Cotton Mills of British India.

The Cotton Duties Act, XVII of 1894, provided (section 7) that each owner or agent of a cotton mill should make a monthly return of the production of yarn in his mill. This provision was continued by the Cotton Duties Act, II of 1896, when the former Act was repealed, and provision was also then made for a return of woven goods (sections 8 and 31). The returns made in accordance with the requirements of the law begin in respect of yarns from December 1894 and in respect of woven goods from February 1896; and they have been tabulated in the Statistical Bureau as follows:—

for yarns,

(1) December 1894 to March 1895;

(2) April 1895 to March 1896;

(3) April 1896 to March 1897, in quarters;

for woven goods,

(1) February and March 1896;

(2) April 1896 to March 1897, in quarters.

An examination of the tables brings out the facts and features mentioned in the subjoined paragraphs.

Production of Yarn.

The statistics for the first of the three periods mentioned may be neglected for the purpose of this note.

1. The production of yarn in the mills in each province for the last two years was :

		No. 20 and lower counts.	Counts above No. 20.	Total.
		lbs.	lbs.	lbs.
Madras	1895-96...	27,641,085	1,223,040	28,864,125
	1896-97...	26,180,993	3,138,333	29,319,326
Bombay	1895-96...	283,030,275	40,160,181	323,190,456
	1896-97...	252,751,538	45,402,451	298,153,989
Bengal	1895-96...	37,710,056	682,500	38,392,556
	1896-97...	40,752,782	1,354,211	42,106,993
North-Western Provinces and Oudh.	1895-96...	18,604,922	280,942	18,975,864
	1896-97...	20,377,683	815,340	21,193,023
Panjab	1895-96...	4,108,751	245,078	4,353,829
	1896-97...	5,083,191	231,643	5,314,834
Central Provinces ...	1895-96...	16,442,084	1,553,217	17,995,301
	1896-97...	14,802,956	2,808,855	17,611,811
Ajmere-Merwara ...	1895-96...	1,236,516	172,899	1,409,415
	1896-97...	1,183,389	172,071	1,355,460
Berar	1895-96...	1,627,810	307,189	1,934,999
	1896-97...	1,905,067	438,432	2,343,499
TOTAL ...	1895-96...	390,491,499	44,625,046	435,116,545
	1896-97...	363,037,599	54,361,336	417,398,935

2. In Bombay, the Central Provinces, and Ajmere, there was a decrease in production last year ; in other provinces there was an increase. The general result for all India (excluding the mills in the Native States and in the French-Indian Possessions, for which there are no returns) is a reduction in the outturn of about 4 per cent.

3. The figures indicate the extent to which the spinning of yarn is confined to Bombay, the mills of that province producing about 71 per cent. of the quantity produced in all India. Bengal produced a little over 10 per cent., Madras about 7 per cent, the North-Western Provinces 5 per cent., and the Central Provinces about 4 per cent. Elsewhere the production is as yet very limited.

4. The production of yarn in the Bombay mills has been as follows :—

1895-96			323·2 million lbs.
1896-97—			
1st quarter	88·8 million lbs.		
2nd ,, ...	87·8 ,,		
3rd ,, ...	81·1 ,,		
4th ,, ...	40·4 ,,		
		298·1	,,

These figures show the effect on the industry of the plague, which was epidemic in Bombay and in its vicinity from September 1896. Production declined appreciably in the third quarter, and in the fourth quarter the yarn spun was less than half the production in any of the previous three quarters. But, notwithstanding the interruption to work caused by the epidemic, the result at the end of the year was that the total outturn was not quite 8 per cent. short of that of 1895-96. The first half of the year, in fact, was good for the mills, as it was for trade generally. In the second half, or rather the last quarter, many of the mills in the city of Bombay had to close their doors, while others had to work short time in consequence of the flight from the city of the mill operatives. The prevalence of famine too interfered with the sale of yarn in India.

5. Another noticeable fact brought out by the returns is that the production of yarn of counts higher than number 20 is as much as 54,361,336 lbs., being about 13 per cent. of the whole production, and that the quantity spun is much larger than in the preceding year. In Bengal, the North-Western Provinces, and the Panjab the mills spin hardly any yarn above number 20, yarn of that count and lower numbers representing from 96 to 97 per cent. of the whole production. In Bombay, however, the spinning of the higher counts (above 20) is 15 per cent. of the whole, in the Central Provinces it is 16 per cent., and in Berar nearly 19 per cent.

Production of Woven Goods.

6. The subjoined table presents the facts regarding the production of woven goods during 1896-97. As stated in the beginning of this note no returns in respect of those goods were received until the last two months of 1895-96, and therefore the figures for 1896-97 must stand by themselves :—

	Grey goods.	Other goods.	Total.
	lbs.	lbs.	lbs.
Madras	4,897,098	388,070	5,285,168
Bombay	61,647,781	6,375,980	68,023,761
Bengal	277,305	4,966	282,271
North-Western Provinces and Oudh.	2,466,166	...	2,466,166
Panjab	873,146	...	873,146
Central Provinces	3,990,849	1,071,029	5,061,878
Ajmere-Merwara	422,654	...	422,654
Berar	906,461	6	906,467
Total ...	75,481,460	7,840,051	83,321,511

7. Weaving is concentrated in the Bombay mills to an even greater degree than spinning, the mills of that province producing over 81 per cent. of the whole quantity woven in the Indian mills. Madras and the Central Provinces produce each about 6 per cent. of the whole. In the Bengal mills there is practically no weaving done yet.

8. The effects of plague and famine on the weaving done in the Bombay mills are as conspicuous as they are in the case of spinning, though the decline in the production was not so large :—

1st quarter of 1896-97	...	...	19·2	million	lbs.
2nd „ „ „	...	...	17·8	„	
3rd „ „ „	...	...	18·3	„	
4th „ „ „	...	...	12·6	„	

The decline in the last quarter was about 31 per cent.

9. The goods woven are mainly grey (unbleached) goods. These represent over 90 per cent. of the whole production in Bombay and also in India generally. In the Central Provinces only does any material proportion of the weaving consist of the finer goods—that is, goods other than grey goods: there it is about 21 per cent. of the whole production.

J. E. O'CONOR,
Director-General of Statistics.

SIMLA,
August 31st, 1897.

J. F. FINLAY,
Secretary to the Government of India.

I.—Quantity (in lbs.) of Yarn produced in the Cotton Mills in each Province in British India.

Province.	1894-95.	1895-96.	1896-97				
	December 1894 to March 1895	Whole year	1st quarter	2nd quarter	3rd quarter	4th quarter	Whole year
Madras ...	6,740,507	28,864,125	7,258,808	7,536,298	7,327,865	7,196,357	29,319,326
Bombay ...	73,310,690	323,190,456	88,828,415	87,815,118	81,086,281	40,424,175	298,153,989
Bengal ...	9,942,319	38,392,556	9,861,608	10,456,258	10,700,604	11,088,523	42,106,993
North-Western Provinces and Oudh...	5,005,879	18,975,864	4,844,296	5,077,156	5,313,044	5,958,527	21,193,023
Panjab ...	935,804	4,353,829	1,193,491	1,247,939	1,345,686	1,527,718	5,314,834
Central Provinces ...	3,866,560	17,995,801	4,522,359	4,415,669	4,153,141	4,520,642	17,611,811
Ajmere-Merwara ...	357,354	1,409,415	319,902	393,477	289,129	352,952	1,355,460
Hyderabad Assigned Districts ...	353,008	1,934,999	584,347	583,685	586,857	588,610	2,343,499
TOTAL...	100,512,121	435,116,545	117,413,226	117,525,600	110,802,605	71,657,504	417,398,935

II—Quantity (in lbs.) of Woven Goods produced in the Cotton Mills in each Province in British India.

Province.	1895-96.	1896-97.				
	February and March	1st quarter	2nd quarter	3rd quarter	4th quarter	Whole year
Madras	747,190	1,315,231	1,498,442	1,164,539	1,306,955	5,285,168
Bombay	7,533,130	19,223,546	17,815,543	18,343,606	12,641,066	68,023,761
Bengal	14,214	53,988	94,985	84,192	49,106	282,271
North-Western Provinces and Oudh	513,681	804,439	691,629	430,720	539,378	2,466,166
Panjab	91,264	254,064	144,610	224,827	249,645	873,146
Central Provinces... ...	747,010	1,199,958	1,404,050	1,472,913	984,957	5,061,878
Ajmere-Merwara	72,830	107,911	72,264	102,137	140,342	422,654
Hyderabad Assigned Districts	70,694	148,287	183,072	288,959	286,149	906,467
TOTAL ...	9,789,972	23,107,424	21,904,596	22,111,893	16,197,598	83,321,511

III.—Gross amount (in Rupees) of Excise Duty realised under the Cotton Duties Act II of 1896.

Province.	1895-96	1896-97.				
	February and March	1st quarter	2nd quarter	3rd quarter	4th quarter	Whole year
Madras	496	17,266	15,003	10,680	13,345	56,294
Bombay	196	83,543	2,63,027	3,02,963	2,63,725	9,13,258
Bengal	69	817	1,649	673	1,341	4,480
North-Western Provinces and Oudh	4,165	12,008	12,240	7,821	7,050	39,119
Panjab	615	3,151	3,383	3,105	3,409	13,048
Central Provinces... ...	...	605	46,843	23,621	17,899	88,968
Ajmere-Merwara	94	1,855	1,958	481	2,034	6,328
Hyderabad Assigned Districts	244	1,953	2,018	3,376	5,589	12,936
TOTAL ...	5,879	1,21,198	3,46,121	3,52,720	3,14,392	11,34,431

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

I.—Quantity (in lbs.) of yarn produced in the Cotton Mills in British India.

Counts of yarn.	MADRAS.							BOMBAY.						
	1894-95.	1895-96.	1896-97.					1894-95.	1895-96.	1896-97.				
	December 1894. to March 1895.	Whole year.	1st quarter.	2nd quarter.	3rd quarter.	4th quarter.	Whole year.	December 1894. to March 1895.	Whole year.	1st quarter.	2nd quarter	3rd quarter.	4th quarter.	Whole year.
1	..	..	..	..	..	..	..			25,633	12,741	841	..	39,215
2	26,280	..	..	..	..	..	..			314	..	..	..	314
3	19,080	..	..	..	4,000	..	4,000			8,129	13,498	..	..	21,627
4	32,791	278,655	21,915	49,016	47,247	14,959	133,138			4,361	17,486	14,771	7,434	43,952
6	..	1,797	..	340	10,668	..	11,008			2,683	4,781	10,076	..	17,540
6	105,528	254,061	108,309	60,908	119,554	47,367	336,438			2,513,372	2,172,360	1,610,623	446,927	6,743,282
1/6	..	..	..	..	..	..	..			..	..	7,837	..	7,837
7	..	5,894	..	..	..	..	..			54,695	100,608	..	1,062	156,365
8	41,139	160,112	121,912	52,269	78,560	107,705	361,446			1,081,968	795,688	886,106	478,799	3,241,561
9	..	..	854	..	..	..	854			137,975	89,991	99,852	39,436	366,256
10	294,107	1,754,010	346,916	412,162	376,143	358,268	1,493,508	*27,625,688	*283,030,275	16,351,105	15,677,720	14,335,023	7,675,858	54,139,714
11	15,773	129,947	7,686	13,506	36,315	2,697	60,704			1,198,157	1,296,422	1,261,527	506,752	4,280,858
12	297,527	1,578,735	372,432	551,074	387,189	437,632	1,751,327			2,814,761	4,305,495	4,264,719	1,632,403	13,117,374
13	3,998	20,519	2,312	..	11,622	41,981	55,915			951,868	1,067,052	1,241,093	723,017	4,103,050
14	458,731	1,522,803	415,465	433,558	405,320	273,987	1,528,330			439,347	320,328	315,570	184,243	1,259,488
15	42,134	794,296	127,199	252,694	155,450	145,131	680,474			72,601	32,196	95,889	85,521	285,709
16	1,521,975	7,013,063	1,784,907	1,426,433	1,066,131	993,061	5,280,532			13,068,123	10,608,990	5,928,348	1,493,737	31,403,196
17	..	182,640	84,060	96,892	53,480	110,467	344,899			2,120,686	1,898,902	785,113	282,308	4,687,009
18	209,289	887,366	213,634	19,845	154,517	412,186	900,182			2,130,129	2,075,376	2,145,556	1,556,251	7,907,314
2/18	..	..	..	..	..	..	..			795	..	..	..	795
19	495,967	1,590,695	466,565	438,176	372,138	471,132	1,748,011			1,851,786	1,844,142	1,419,538	1,059,511	6,174,977
20	2,766,998	11,686,293	2,443,757	2,766,634	3,330,904	2,938,016	11,489,341			31,082,160	33 646,900	32,917,770	16,900,595	114,747,424
2/20	..	..	..	..	..	..	..			75,954	45,624	18,949	5,701	147,128
3/20	..	..	..	..	..	..	..			33,410	36,232	32,578	23,769	175,998
21	170,691	406,128	447,428	563,857	425,391	396,897	1,833,573	1,097,532	9,451,802	3,758,221	3,819,039	4,940,638	2,849,403	14,559,301
22	19,063	194,351	79,846	108,596	97,125	187,571	473,238	1,173,213	6,408,183	2,286,126	1,721,986	2,450,422	1,378,562	7,846,056
2/22	..	..	..	..	..	..	..	..	400	..	..	..	..	..
23	..	..	..	..	..	..	..	10,879	332,294	96,582	234,656	166,624	105,845	603,707
24	24,175	142,780	42,234	41,824	42,090	57,544	183,692	1,512,067	8,454,463	1,788,358	1,999,046	2,041,492	712,343	6,542,234
2/24	..	..	..	..	..	..	..	..	35,030	..	..	720	..	720
25	..	..	..	..	..	..	..	17,359	566,766	122,673	101,230	76,013	66,310	368,226
26	37,297	60,399	2,776	88	1,579	40,000	44,443	499,447	3,488,273	973,732	843,495	716,383	405,950	2,941,560
2/26	..	..	..	..	..	..	..	..	4,540	..	..	..	..	..
27	..	..	..	..	..	..	..	24,864	491,312	228,125	272,254	273,518	48,072	826,969
28	..	3,221	..	..	..	..	..	179,074	2,310,715	693,490	704,845	612,167	382,477	2,425,979
2/28	..	..	..	..	..	..	..	..	10,962	..	..	..	..	..
29	..	..	..	..	..	..	..	17,444	86,692	1,110	1,205	14,286	9,494	26,095
30	29,560	245,380	84,304	63,074	90,583	110,104	348,070	666,163	4,360,259	1,420,782	1,154,157	1,165,574	577,853	4,318,188
2/30	..	..	..	..	..	..	..	11,200	120,031	..	..	..	..	..
31	..	..	..	..	..	..	..	15,718	511,355	96,439	65,621	45,994	100,901	272,955
32	..	..	..	..	..	..	..	102,380	1,176,308	545,263	559,495	523,570	462,850	2,102,178
2/32	..	..	..	..	..	..	..	..	14,953	..	..	..	..	..
33	..	..	..	..	..	..	..	17,201	123,740	45,968	47,220	36,982	18,677	148,797
34	..	..	..	..	..	..	..	51,174	473,605	157,751	204,212	129,033	87,359	578,355
2/34	..	..	..	..	..	..	..	..	46,566	..	..	..	..	..
35	..	..	..	..	..	..	..	..	7,694	2,180	304	..	..	2,584
36	..	..	..	..	..	..	..	17,616	610,148	171,788	113,471	90,798	210,824	586,881
2/36	..	..	..	..	..	..	..	..	12,730	..	..	..	..	..
37	..	..	..	..	..	..	..	..	596	..	..	..	..	..
38	..	..	..	..	..	..	..	..	10,444	25,765	9,095	2,828	6,846	44,534
39	..	..	..	..	..	..	..	..	..	..	..	..	..	..
40	27,419	171,080	74,494	72,056	59,461	43,532	249,537	193,304	666,807	268,205	160,341	43,770	39,069	511,385
Counts over 40	..	..	..	..	..	5,780	5,780	47,768	434,173	149,518	58,906	61,821	68,930	337,176
TOTAL ..	6,740,507	26,864,125	7,258,808	7,536,298	7,327,863	7,196,367	29,319,336	73,310,690	322,190,458	88,828,415	87,815,118	81,086,281	40,424,175	298,153,989

* Details are not available

I.—Quantity (in lbs.) of yarn produced in the Cotton Mills in British India—contd.

Counts of yarn.	1894-95.	1895-96.	1896-97.					1894-95.	1895-96.	1896-97.				
	December 1894 to March 1895.	Whole year.	1st quarter.	2nd quarter.	3rd quarter.	4th quarter.	Whole year.	December 1894 to March 1895.	Whole year.	1st quarter.	2nd quarter.	3rd quarter.	4th quarter.	Whole year.
	BENGAL.							N.-W. & OUDH.						
1	1,638	4,964	1,542	4,742	2,678	1,181	10,143	..	..	..	..	..	..	..
2	..	..	15,156	33,049	110,896	118,017	327,117	..	16,230	6,450	15,502	3,034	..	24,986
3	..	71,906	48,325	..	..	..	48,325	..	..	..	..	5,611	..	5,611
4	..	7,704	991	271	..	..	1,262	..	32,851	25,737	22,357	35,131	33,411	116,636
5	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6	27,549	91,829	46,533	8,053	21,450	18,976	95,012	3,205	53,898	28,451	4,721	1,104	1,335	35,611
7	..	31,607	10,640	10,319	12,342	..	33,301	..	..	..	7,653	199	1,538	9,389
8	57,390	163,588	19,591	47,149	37,514	45,159	149,413	2,224	22,423	2,930	11,679	13,474	6,643	34,726
9	..	..	4,209	22,150	33,340	9,079	68,777	133,347	288,190	49,931	73,317	52,368	107,843	283,459
10	3,333,474	10,007,230	2 679 441	2,859,034	2,122,485	3,666,581	12,227,541	788,389	2,400,116	755,025	791,401	860,536	819,830	3,226,792
11	891,674	2,871,419	653,730	48 ,186	738,239	917,225	2,789,380	55,182	121,540	20,880	41,434	28,823	110,062	211,209
12	1,302,350	5,771,637	952,988	1,370,508	1,325,025	1,582,487	5,430,958	395,241	1,462,806	633,199	583,669	664,912	713,842	2,595,622
13	842,081	2,224,292	450,287	499,241	472,349	658,537	2,080,414	94,277	842,112	118 562	132,769	129,076	149,340	529,747
14	456,665	1,961,199	288,908	292,740	557,407	418,303	1,558,358	382,056	1,682,060	478,866	583,560	572,627	505,044	2,140.097
15	33,864	137,561	20,476	54,189	47,421	33,893	155,959	123,488	183,408	152,507	187,038	152,230	176,250	668,725
16	858,980	5,264,806	2,423,149	1,864,884	1,503,388	1,486,387	7,388,318	1,507,517	6,326,980	1,175,783	1,105,101	986,865	1,382,952	4,649,701
17	876,423	3,384,974	538,462	428,431	590,758	570,524	2,128,175	661,991	1,906,354	689,429	710,209	815,964	1,132,107	3,347,709
18	252,380	1,112,804	386,409	402,431	363,441	370,062	1,522,343	89,579	295,216	1,173	23,510	77,660	151,723	2,49,066
19	..	5,214	..	..	..	..	..	152,769	716,633	259,183	190,949	115,762	132,321	698,215
20	881,344	4,698,932	1,049,542	1,375,082	1,484,365	836,091	4,744,981	470,941	2,338,053	313,275	418,990	511,486	311,634	1,555,383
21	10,559	134,475	53,123	74,314	59,376	150,203	337,016	52,587	140,225	98,216	126,048	124,272	97,045	436,581
22	2,534	228,451	127,330	75,659	67,114	68,695	338,798	55,842	82,412	36	22,552	96,383	104,099	223,051
23	..	..	..	..	..	..	..	8,779	959	..	..	..	..	..
24	4,113	152,044	72,272	161,495	137,323	103,638	474,728	10,127	4,276	560	4,614	53 81r	1,901	60,190
25	5,215	65,003	..	..	..	..	..	..	14,644	..	..	..	..	..
26	..	30,148	50,505	10,492	2,882	33,524	97,403	..	7,798	..	..	..	..	..
27	..	..	..	..	..	..	..	4,978	29,603	4,742	6,481	..	9,904	21,127
28	..	..	..	..	..	..	..	1,100	14,854	5,359	4,224	6,702	2,779	19,074
29	..	..	..	..	..	..	..	..	..	..	..	..	..	..
30	..	35,425	61,505	23,850	20,911	..	106,266	438	..	730	..	..	..	730
31	..	..	..	..	..	..	..	..	..	..	..	..	..	..
32	..	36,953	..	..	..	..	..	..	..	..	..	..	..	..
33	..	..	..	..	..	..	..	..	..	..	..	..	..	..
34	..	..	..	..	..	..	..	..	..	..	..	..	..	..
35	..	..	..	..	..	..	..	..	..	..	..	..	..	..
36	..	..	..	..	..	..	..	..	3,357	..	..	..	..	..
37	..	..	..	..	..	..	..	..	..	..	..	..	..	..
38	..	..	..	..	..	..	..	..	..	..	..	..	..	..
39	..	..	..	..	..	..	..	..	..	..	..	..	..	..
40	..	..	..	..	..	..	..	..	..	207	..	72	..	1,038
Counts over 40.	..	..	..	..	..	..	..	4,341	21,814	15,307	3,769	10,848	13,625	43.549
TOTAL ..	9,942,319	38,392,556	2,961,608	10,456,258	10,700,804	11,088,573	42,108,993	5,005,879	18,975,364	4,844,296	5,077,153	5,313,044	5,859,927	21,193,023

I.—Quantity (in lbs.) of yarn produced in the Cotton Mills in British India—contd.

Counts of yarn.	1894-95.	1895-96.	1896-97.					1894-95.	1895-96.	1896-97.				
	December 1894 to March 1895.	Whole year.	1st quarter.	2nd quarter.	3rd quarter.	4th quarter.	Whole year.	December 1894 to March 1895.	Whole year.	1st quarter.	2nd quarter.	3rd quarter.	4th quarter.	Whole year.
	PUNJAB.							CENTRAL PROVINCES.						
1	..	..	..	..	37	..	37	..	..	..	..	..	..	..
2	..	10,417	..	..	..	..	..	..	..	..	38	..	..	38
3	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4	..	5,540	..	..	429	..	429	..	..	996	8,314	6,294	10,799	26,403
5	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6	..	4,846	102	1,616	1,259	614	3,491	146,058	947,823	220,290	238,899	226,478	261,955	947,622
7	..	171	..	..	..	..	..	..	13,078	..	..	..	..	..
8	2,063	4,950	..	..	1,214	1,424	2,638	61,752	387,653	64,386	115,761	128,077	199,310	508,134
9	..	490	..	..	..	2,140	2,140	..	..	..	..	..	..	..
10	10,026	65,291	35,276	48,042	3,255	6,421	92,994	483,842	2,185,073	470,271	520,118	448,133	560,534	1,999,106
11	75,178	480,122	4,985	..	245,322	309,324	649,631	43,070	195,149	51,430	69,005	40,138	114,229	274,862
12	10,610	35,352	25,302	4,802	6,913	5,096	42,114	1,288,474	4,479,898	1,219,586	999,571	1,176,651	1,168,177	4,563,985
13	228,913	1,414,209	516,939	419,756	363,514	187,046	1,487,255	25,062	225,698	134,215	71,695	133	88,358	294,401
14	20,686	107,322	6,829	3,812	347	34,933	45,921	289,937	869,689	202,277	292,340	156,999	280,690	932,306
15	99,231	414,139	108,657	213,099	110,639	127,384	559,778	..	10,180	4,665	...	..	2 220	6,885
16	140,713	403,843	118,009	193,386	104,024	283,637	699,056	512,591	2,063,769	543,833	354,166	450,271	572,525	1,929,563
17	141,731	584,122	188,508	212,207	215,339	248,640	864,694	49,219	138,207	30,150	61,052	78,793	73,674	243,669
18	1,422	118,909	2,644	8,272	21,081	5,975	44,972	62,802	247,385	96,403	109,123	67,490	144,943	417,959
19	..	791	..	..	..	..	..	..	..	..	..	..	..	..
20	106,041	455,467	127,746	98,829	219,602	184,264	630,441	903,952	4,678,382	764,684	701,095	671,972	580,262	2,658,013
21	..	9,695	..	..	..	..	..	..	167,985	48,645	49,684	66,333	9,723	168,285
22	30,250	41,033	..	750	2,696	14,264	18,710	..	293,115	491,566	584,893	419,003	306,394	1,901,897
23	..	..	..	..	..	..	..	..	..	..	..	..	..	..
24	28,155	64,341	4,606	22,590	9,557	21,276	57,028	..	169,431	24,809	17,461	21,032	39,433	102,735
25	..	1,380	402	..	..	4,112	4,514	..	..	..	..	..	..	..
26	5,013	8,321	..	..	..	..	..	..	168,490	28,276	26,650	29,242	30,725	124,703
27	..	..	..	..	..	..	..	...	..	..	..	..	..	..
28	1,551	14,002	4,582	14,826	8,133	1,860	29,412	..	11,673	1,237	2,876	5,597	3,404	13,114
29	..	..	309	..	..	..	309	..	..	..	..	..	..	..
30	7,122	22,285	10,589	4,914	12,696	16,313	44,412	..	149,521	33,199	6,328	30,254	1,187	70,978
31	2,670	4,158	3,325	..	7,053	11,054	21,432	..	..	..	..	..	..	..
32	1,633	21,509	221	..	559	...	1,480	..	206,785	114,512	150,508	107,713	67,667	440,400
33	6,102	11,870	3,999	..	11,116	11,930	27,045	..	..	..	..	..	..	..
34	..	..	..	..	..	..	..	..	..	..	..	..	..	..
35	..	..	..	..	..	..	..	..	363,563	4,039	..	..	..	4,039
36	..	..	..	..	..	..	..	..	..	..	..	..	..	..
37	..	..	..	..	..	..	..	..	..	..	..	..	..	..
38	..	..	..	..	..	..	..	..	..	..	..	..	..	..
39	..	..	..	..	..	..	..	..	..	..	..	..	..	..
40	16,804	46,504	22,754	1,528	..	..	24,282	..	64,200	31,921	28,260	18,827	4,383	81,421
Counts over 40	..	..	..	..	..	3,018	3,019	..	1,464	*1,143	..	..	..	1,143
TOTAL ..	935,804	4,353,829	1,193,491	1,247,939	1,345,080	1,527,718	5,314,324	3,866,560	17,995,301	4,932,359	4,415,660	4,153,141	4,520,642	17,511,811

* Mixed Counts.

I.—Quantity (in lbs.) of yarn produced in the Cotton Mills in British India—concld.

Counts of yarn.	1894-95.	1895-96.	1896-97.					1894-95.	1895-96.	1896-97.				
	December 1894 to March 1895.	Whole year.	1st quarter.	2nd quarter.	3rd quarter.	4th quarter.	Whole year.	December 1894 to March 1895.	Whole year.	1st quarter.	2nd quarter.	3rd quarter.	4th quarter.	Whole year.
	AJMERE-MERWARA.							HYDERABAD ASSIGNED DISTRICTS.						
1	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2	..	..	..	62,698	..	..	62,698	..	..	..	..	..	..	..
3	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6	..	..	..	..	..	..	..	282	..	..	..	..	..	..
7	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8	67,199	207,160	18,243	41,999	..	55,456	115,692	..	..	..	..	..	..	..
9	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10	69,379	539,878	84,886	107,877	3,115	103,14	298,989	37,385	209,696	105,270	67,417	77,284	87,494	337,465
11	..	..	..	9,295	..	..	9,295	..	8,529	..	..	13,554	..	13,554
12	18,272	107,945	42,038	34,494	54,111	32,469	170,112	29,629	176,123	81,658	102,977	35,280	73,771	293,686
13	7,039	18,728	..	17,929	61,562	1,631	81,122	..	..	..	..	..	..	..
14	15,116	29,368	5,920	7,017	10,547	48,649	72,133	443	18,786	..	357	..	..	357
15	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16	56,716	54,607	6,228	3,022	..	..	9,250	23,435	113,338	12,941	432	30,707	637	44,717
17	..	125,090	..	11,460	..	..	11,460	419	..	..	..	..	..	..
18	6,973	147,455	34,743	33,479	52,211	61,418	181,851	7,348	31,392	11,558	23,908	42,951	32,141	111,558
19	37,983	..	..	..	..	..	..	..	..	..	..	..	..	..
20	75,913	16,295	74,853	23,734	71,373	227	170,787	254,057	1,069,976	284,937	287,038	263,818	267,939	1,103 736
2/20	..	..	..	..	..	..	..	..	6,934	7,977	4,837	4,247	4,423	21,484
21	..	2,584	..	2,761	..	..	2,761	..	5,0 0	..	8,370	43,993	33,459	85,822
22	..	..	385	..	..	..	385	..	6,043	13,539	18,628	26,900	42,201	100,268
23	..	..	..	..	..	..	..	..	..	..	..	..	..	..
24	2,764	90,294	20,204	36,642	35,710	43,800	136,356	..	2,864	1,055	10,563	7,556	5,313	24,487
25	..	1,042	1,679	1,070	..	..	2,649	..	..	..	..	..	..	..
26	..	2,315	3,598	..	..	4,576	8,174	..	18,220	10,148	6,060	4,431	3,044	23,683
27	..	2,419	..	..	..	..	..	..	..	..	..	..	..	..
28	..	66,219	4,726	..	..	1,485	6,211	..	4,732	424	1,634	417	1,817	4,342
29	..	2,283	..	..	..	..	..	..	..	..	..	..	..	..
30	..	5,743	15,535	..	..	..	15,535	..	7,892	1,102	3,509	2,824	8,180	15,415
31	..	..	..	..	..	..	..	..	..	..	..	..	..	..
32	..	..	..	..	..	..	..	..	250,302	53,733	47,967	33,095	28,191	162,931
33	..	..	..	..	..	..	..	..	6,142	..	..	..	..	..
34	..	..	..	..	..	..	..	..	..	..	..	..	..	..
35	..	..	..	..	..	..	..	..	..	..	..	..	..	..
36	..	..	..	..	..	..	..	..	..	..	..	..	..	..
37	..	..	..	..	..	..	..	..	..	..	..	..	..	..
38	..	..	..	..	..	..	..	..	..	..	..	..	..	..
39	..	..	..	..	..	..	..	..	..	..	..	..	..	..
40	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Counts over 40	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL ..	357,354	1,493,415	319,902	393,477	389,129	352,952	1,455,460	353,008	1,934,999	584,347	583,685	586,857	588,610	2,343,499

I.—Summary showing total quantity (in lbs.) of yarn produced in the Cotton Mills in each Province in British India.

Province.	1894-95.	1895-96.	1896-97.				
	December 1894 to March 1895.	Whole year.	1st quarter.	2nd quarter.	3rd quarter.	4th quarter.	Whole year.
Madras	6,740,507	28,864,125	7,258,808	7,536,298	7,227,863	7,196,357	29,319,326
Bombay	73,310,690	323,190,456	88,828,415	87,815,118	81,086,281	40,424,175	298,153,989
Bengal	9,942,319	38,392,556	9,861,608	10,456,258	10,700,604	11,088,523	42,106,993
North-Western Provinces and Oudh...	5,005,879	18,975,864	4,844,296	5,077,156	5,313,044	5,958,527	21,193,023
Panjab	935,804	4,353,829	1,193,491	1,247,939	1,345,686	1,527,718	5,314,834
Central Provinces ...	3,866,560	17,995,301	4,522,359	4,415,669	4,153,141	4,520,642	17,611,811
Ajmere-Merwara ...	357,354	1,409,415	319,902	393,477	289,129	352,952	1,355,460
Hyderabad Assigned Districts	353,008	1,934,999	584,347	583,685	586,857	588,610	2,343,499
Total... ...	100,512,121	435,116,545	117,413,226	117,525,600	110,802,605	71,657,504	417,398,935

II.—Quantity of Woven Goods produced in the Cotton Mills in British India.

MADRAS.

Specification of Goods.	1895-96.		1896-97.									
	February and March 1896.		1st quarter.		2nd quarter.		3rd quarter.		4th quarter.		Whole year.	
	lbs.	yards.	lbs.	yards.	lbs.	yards.	lbs.	yards.	lbs.	yards.	lbs.	yards.
Part I.—*Grey Goods*—												
Chadars	46,742	106,884	226,744	523,492	155,122	325,260	98,392	224,919	28,688	60,613	511,946	1,134,284
Dhutis	70,295	287,546	122,075	527,101	34,139	146,431	35,081	188,127	74,140	287,224	265,435	1,148,883
Drills and jeans	141,458	413,628	181,986	495,170	237,211	677,113	253,153	673,169	38,578	105,725	710,928	1,951,177
Jaconets	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Madapollams	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mulls	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Printers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Shirtings and longcloths	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
T. Cloths, domestics, and sheetings ...	427,150	1,555,864	608,677	2,350,864	830,068	3,222,313	627,400	2,312,521	1,073,210	4,357,628	3,139,355	11,943,326
Other grey goods	40,486	*	77,109	*	98,575	*	50,220	*	43,530	*	269,434	*
TOTAL... ...	726,131	.....	1,216,591	.....	1,353,115	.....	1,064,246	.....	1,258,146	.....	4,897,098	.....
Part II.—*Fancy Goods*	9,516	.....	.....	.....	.....	.....	.....	.....	7,244	*	7,244	.....
„ III.—*Hosiery*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
„ IV.—*Goods of other descriptions*....	11,543	*	98,640	*	140,328	*	100,293	*	41,565	*	380,826	*
TOTAL MADRAS... ...	747,190	.....	1,315,231	.....	1,493,443	.....	1,164,539	.....	1,306,955	.....	5,285,168	.....

* Information not complete.

II.—Quantity of Woven Goods produced in the Cotton Mills in British India—contd.

BOMBAY.

Specification of Goods.	1895-96.		1896-97.									
	February and March 1896.		1st quarter.		2nd quarter.		3rd quarter.		4th quarter.		Whole year.	
	lbs.	yards.	lbs.	yards.	lbs.	yards.	lbs.	yards.	lbs.	yards.	lbs.	yards.
Part I.—*Grey Goods*—												
Chadars	391,867	1,121,315	1,369,076	3,625,024	1,910,941	5,018,609	2,082,885	5,419,443	768,875	2,140,495	6,131,777	16,203,571
Dhutis	1,346,934	5,881,777	3,253,764	14,400,168	2,676,741	11,968,028	3,096,876	13,468,958	3,137,426	13,796,424	12,164,807	53,663,568
Drills and jeans	134,551	495,297	202,328	684,864	331,971	1,290,732	95,261	318,154	93,488	319,036	723,548	2,612,286
Jaconets...	9	44	2,451	12,936	2,608	16,390	19,996	123,878	2,846	16,254	27,901	169,458
Madapollams	93,230	408,560	93,192	364,399	154,407	561,719	16,470	105,021	177,119	947,395	441,188	1,978,534
Mulls	.....	.....	.....	.....	1,256	7,216	34,545	149,433	15,613	79,616	51,414	236,265
Printers...	54,241	237,572	73,754	324,017	87,017	378,861	336,851	1,486,386	105,672	513,990	603,294	2,703,254
Shirtings and longcloths	2,315,334	10,074,760	6,496,689	24,280,791	5,677,971	21,448,249	6,493,949	24,235,952	4,148,000	15,424,280	22,816,609	85,389,222
T. Cloths, domestics, and sheetings...	1,743,866	7,628,133	5,085,148	18,268,216	4,093,462	18,647,056	5,661,534	16,538,924	2,521,446	11,617,268	15,311,590	65,071,466
Other grey goods	117,009	374,158	1,230,482	4,648,859	978,874	3,360,020	632,016	2,193,631	544,286	2,310,346	3,375,658	12,012,356
TOTAL ...	6,697,031	26,221,616	17,747,384	66,608,266	15,915,248	63,226,880	16,470,383	64,039,780	11,514,766	47,165,054	61,647,781	241,039,980
Part II.—*Fancy Goods*	821,126	.....	1,402,530	.....	1,767,786	.....	1,720,073	.....	1,086,910	.....	5,977,299	.....
„ III.—*Hosiery*	12,717	.....	49,807	.....	66,606	.....	98,723	.....	80,259	.....	245,465	.....
„ IV.—*Goods of other descriptions* ...	2,265	.....	23,825	.....	65,903	.....	54,357	.....	9,131	.....	153,216	.....
TOTAL BOMBAY ...	7,533,139	.....	19,223,546	.....	17,815,543	.....	18,343,606	.....	12,641,066	.....	68,023,761	.....

II.—Quantity of Woven-Goods produced in the Cotton Mills in British India—contd.

BENGAL.

Specification of Goods.	1895-96.		1896-97.									
	February and March 1896.		1st quarter.		2nd quarter.		3rd quarter.		4th quarter.		Whole year.	
	lbs.	yards.	lbs.	yards.	lbs.	yards.	lbs.	yards.	lbs.	yards.	lbs.	yards.
Part I.—*Grey Goods*—												
Chadars	893	2,036	9,418	22,240	19,115	59,283	46,241	136,651	10,673	24,996	85,447	243,170
Dhutis	5,750	19,852	19,823	79,750	50,074	193,340	26,608	112,540	26,489	115,295	122,994	500,925
Drills and jeans	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Jaconets...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Madapollams	.....	.....	.....	.....	1,822	13,800	1,625	11,500	.....	.....	3,447	25,300
Mulls	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Printers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Shirtings and long-cloths	7,571	29,787	24,472	110,181	23,413	133,580	5,681	41,990	9,023	39,019	62,589	324,770
T Cloths, domestics, and sheetings ...	.....	.....	.....	.....	115	93	.....	.....	.....	.....	115	93
Other grey goods	.....	.....	275	184	276	211	1,059	1,849	1,103	4,377	2,713	6,621
TOTAL ...	14,214	51,675	53,988	212,355	94,815	400,307	81,214	304,530	47,288	183,687	277,305	1,100,879
Part II.—*Fancy Goods*	.....	.....	.....	.....	.....	.....	.....	.....	1,527	4,190	1,527	4,190
„ III.—*Hosiery*	.....	.....	.....	.....	170	.....	2,978	.....	291	.....	3,439	.....
„ IV.—*Goods of other descriptions* ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TOTAL BENGAL ...	14,214	.....	53,988	.....	94,985	.....	84,192	.....	49,106	.....	282,271	.....

II.—Quantity of Woven Goods produced in the Cotton Mills in British India—contd.

NORTH-WESTERN PROVINCES & OUDH.

Specification of Goods.	1895-96.		1896-97.									
	February and March 1896.		1st quarter.		2nd quarter.		3rd quarter.		4th quarter.		Whole year.	
	lbs.	yards.	lbs.	yards.	lbs.	yards.	lbs.	yards.	lbs.	yards.	lbs.	yards.
Part I.—*Grey Goods*—												
Chadars	(a) 381,820	(a) 1,187,799	358,643	1,470,340	245,480	727,846	113,691	342,509	157,476	490,417	875,290	3,031,112
Dhutis												
Drills and jeans												
Jaconets...	6,048	17,609	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Madapollams	(b) 6,616	(b) 41,443	2,920	17,374	.....	.....	.....	.....	.....	.....	2,920	17,374
Mulls	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Printers	Included	in (b)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Shirtings and longcloths	11,859	44,574	49,578	193,994	.....	.....	190	658	782	2,573	50,550	197,225
T Cloths, domestics, and sheetings ...	Included	in (a)	138,838	369,426	104,992	267,340	83,765	245,088	106,674	310,965	434,269	1,192,819
Other grey goods	103,416	*	254,460	*	341,157	*	233,074	*	274,446	*	1,103,137	*
TOTAL ...	509,759	.....	804,439	.....	691,629	.....	430,720	.....	539,378	.....	2,466,166	.....
Part II.—*Fancy Goods*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
„ III.—*Hosiery*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
„ IV.—*Goods of other descriptions* ...	3,872	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TOTAL N.-W. P. & OUDH ...	513,631	.....	804,439	.....	691,629	.....	430,720	.....	539,378	.....	2,466,166	.....

* Information not complete.

II.—Quantity of Woven Goods produced in the Cotton Mills in British India—contd.

PANJAB.

Specification of Goods.	1895-96.		1896-97.									
	February and March 1896.		1st quarter.		2nd quarter.		3rd quarter.		4th quarter.		Whole year.	
	lbs.	yards.	lbs.	yards.	lbs.	yards.	lbs.	yards.	lbs.	yards.	lbs.	yards.
Part I.—*Grey Goods*—												
Chadars	.....	.....	4,569	9,531	15,598	32,683	5,938	16,226	360	726	26,465	59,166
Dhutis	30,768	98,576	71,991	221,136	56,538	175,521	89,701	299,930	92,505	277,540	310,735	974,127
Drills and jeans	5,343	13,260	14,762	41,668	2,773	6,686	15,952	50,718	13,364	42,052	46,851	141,124
Jaconets	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Madapollams	.....	.....	.....	.....	.....	.....	412	2,472	1,112	6,672	1,524	9,144
Mulls	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Printers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Shirtings and longcloths	96	325	5,354	21,761	559	2,798	12,984	50,500	36,206	139,646	55,103	214,705
T Cloths, domestics, and sheetings ...	41,530	128,183	115,161	292,416	42,536	135,967	95,351	323,469	56,956	184,631	310,004	936,483
Other grey goods	13,527	*	42,227	*	26,606	*	4,489	*	49,142	*	122,464	*
TOTAL ...	91,264	.....	254,064	.....	144,610	.....	224,827	.....	249,645	.....	873,146	.....
Part II.—*Fancy Goods*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
„ III.—*Hosiery*	.....	.....	...	.....	.....	.....	.....	.....	.....	.....	...	.....
„ IV.—*Goods of other descriptions* ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TOTAL PANJAB ...	91,264	.....	254,064	.....	144,610	.....	224,827	.....	249,645	.....	873,146	.....

* Information not complete.

II.—Quantity of Woven Goods produced in the Cotton Mills in British India—contd.

CENTRAL PROVINCES.

Specification of Goods.	1895-96.		1896-97.									
	February and March 1896.		1st quarter.		2nd quarter.		3rd quarter.		4th quarter.		Whole year.	
	lbs.	yards.	lbs.	yards.	lbs.	yards.	lbs.	yards.	lbs.	yards.	lbs.	yards.
Part I.—*Grey Goods*—												
Chadars	63,489	165,715	124,865	343,880	140,614	365,052	280,240	597,828	109,618	271,875	605,335	1,578,635
Dhutis	97,275	454,416	282,624	1,074,918	284,118	1,293,307	290,948	1,389,123	208,200	962,853	1,015,890	4,724,601
Drills and jeans	25,442	71,594	31,626	97,482	53,085	159,976	87,193	112,633	29,698	90,269	151,552	460,360
Jaconets	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Madapollams	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mulls	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Printers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Shirtings and longcloths	196,372	649,778	282,240	1,114,006	311,868	1,108,981	312,470	1,072,002	266,986	1,070,692	1,173,564	4,365,681
T Cloths, domestics, and sheetings ...	101,107	453,336	145,589	726,550	182,386	932,210	218,389	1,059,867	92,420	420,288	638,784	3,138,915
Other grey goods	86,454	*	96,393	*	105,551	*	82,931	*	125,849	*	410,724	*
TOTAL... ...	570,039	.....	913,335	.....	1,077,572	.....	1,167,171	.....	832,771	.....	3,990,849	.....
Part II.—*Fancy Goods*	172,560	.....	278,240	.....	315,159	.....	289,124	.....	122,422	.....	1,004,945	.....
„ III.—*Hosiery*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
„ IV.—*Goods of other descriptions* ...	4,411	.....	8,383	.....	11,319	.....	16,618	.....	29,764	.....	66,084	.....
TOTAL CENTRAL PROVINCES ...	747,010	.....	1,199,958	.....	1,404,050	.....	1,472,913	.....	984,957	.....	5,061,878	.....

* Information not complete.

II.—Quantity of Woven Goods produced in the Cotton Mills in British India—contd.

AJMERE-MERWARA.

Specification of Goods.	1895-96.		1896-97.									
	February and March 1896.		1st quarter.		2nd quarter.		3rd quarter.		4th quarter.		Whole year.	
	lbs.	yards.	lbs.	yards.	lbs.	yards.	lbs.	yards.	lbs.	yards.	lbs.	yards.
Part I.—*Grey Goods*—												
Chadars	5,136	14,186	7,218	19,483	1,776	4,731	9,563	27,687	4,506	13,378	23,063	65,279
Dhutis	30,868	132,916	41,776	186,639	39,302	166,142	48,012	194,900	72,988	312,815	202,028	860,496
Drills and jeans	.....	.....	82	*	13	*	.....	.....	114	359	209	359
Jaconets	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Madapollams	1,920	11,472	1,016	6,146	2,520	15,536	3,470	20,760	2,349	15,334	9,355	57,826
Mulls	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Printers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Shirtings and longcloths	30,667	118,587	47,781	194,452	24,266	107,605	36,942	159,039	60,135	280,479	169,124	741,575
T Cloths, domestics, and sheetings ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other grey goods	4,239	*	10,038	*	4,387	*	4,150	*	300	*	18,875	*
TOTAL ...	72,880	.....	107,911	.....	72,264	.....	103,137	.....	140,342	.....	422,654	.....
Part II.—*Fancy Goods*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
,, III.—*Hosiery*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
,, IV.—*Goods of other descriptions* ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TOTAL AJMERE-MERWARA ...	72,880	.....	107,911	.....	72,264	.....	103,137	.....	140,342	.....	422,654	.....

* Information not complete.

II.—Quantity of Woven Goods produced in the Cotton Mills in British India—concld.

HYDERABAD ASSIGNED DISTRICTS.

Specification of Goods.	1895-96.		1896-97.									
	February and March 1896.		1st quarter.		2nd quarter.		3rd quarter.		4th quarter.		Whole year.	
	lbs.	yards.	lbs.	yards.	lbs.	yards.	lbs.	yards.	lbs.	yards.	lbs.	yards.
Part I.—*Grey Goods*—												
Chadars	92	150	243	369	2,498	5,591	18,513	44,741	15,770	39,732	37,024	90,423
Dhutis	24,326	121,015	47,180	219,758	66,420	308,359	103,648	450,573	123,369	533,577	340,617	1,511,267
Drills and jeans	122	336	.....	.....	10,523	31,520	19,108	58,160	13,041	39,640	42,742	129,320
Jaconets...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Madapollams	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mulls	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Printers	41,397	157,061	86,408	356,361	58,148	233,881	80,064	324,400	67,079	280,260	291,699	1,194,902
Shirtings and longcloths	201	576	1,900	5,361	7,166	19,727	9,619	30,034	17,913	58,190	36,598	108,312
T Cloths, domestics, and sheetings ...	1,037	5,848	7,245	39,231	6,687	35,541	9,399	50,030	8,454	45,042	31,785	169,844
Other grey goods	3,519	17,653	5,311	21,709	31,560	124,748	48,608	178,486	40,517	114,818	125,996	439,821
TOTAL ...	70,694	302,639	148,287	641,849	183,072	759,367	288,959	1,136,424	286,143	1,106,249	906,461	3,643,889
Part II.—*Fancy Goods*	.....	.....	.....	.....	.....	.....	.....	.....	6	.....	6	.....
„ III.—*Hosiery*...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
„ IV.—*Goods of other descriptions* ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TOTAL HYDERABAD ASSIGNED DISTRICTS...	70,694	302,639	148,287	641,849	183,072	759,367	288,959	1,136,424	286,149	1,106,249	906,467	3,643,889

II.—Summary shewing total quantity (in lbs.) of Woven Goods produced in the Cotton Mills in each Province in British India.

Province.	1895-96.	1896-97.				
	February and March 1896.	1st quarter.	2nd quarter.	3rd quarter.	4th quarter.	Whole year.
Madras	747,190	1,315,231	1,498,443	1,164,539	1,306,955	5,285,168
Bombay	7,533,139	19,223,546	17,815,543	18,343,606	12,641,066	68,023,761
Bengal	14,214	53,988	94,985	84,192	49,106	282,271
North-Western Provinces and Oudh	513,631	804,439	691,629	430,720	539,378	2,466,166
Panjab	91,264	254,064	144,610	224,827	249,645	873,146
Central Provinces	747,010	1,199,958	1,404,050	1,472,913	984,957	5,061,878
Ajmere-Merwara	72,830	107,911	72,264	102,137	140,342	422,654
Hyderabad Assigned Districts ...	70,694	148,287	183,072	288,959	286,149	906,467
Total ...	9,789,972	23,107,424	21,904,596	22,111,893	16,197,598	83,321,511

III.—Gross Amount (in Rupees) of Excise Duty realised, under the Cotton Duties Act II of 1896, *from the Cotton Mills in British India.*

Province.	1895-96.	1896-97.				
	February and March 1896.	1st quarter.	2nd quarter.	3rd quarter.	4th quarter.	Whole year.
Madras	496	17,266	15,003	10,680	13,345	56,294
Bombay	196	83,543	2,63,027	3,02,963	2,63,725	9,13,258
Bengal	69	817	1,649	673	1,341	4,480
North-Western Provinces and Oudh	4,165	12,008	12,240	7,821	7,050	39,119
Panjab	615	3,151	3,383	3,105	3,409	13,048
Central Provinces	...	605	46,843	23,621	17,899	88,968
Ajmere-Merwara...	94	1,855	1,958	481	2,034	6,328
Hyderabad Assigned Districts ...	244	1,953	2,018	3,376	5,589	12,936
Total	5,879	1,21,198	3,46,121	3,52,720	3,14,392	11,34,431

Appendix G.

Licenses for the Storage of Coal.

MILLOWNERS' ASSOCIATION,

BOMBAY, 13*th October* 1897.

THE MUNICIPAL COMMISSIONER

FOR THE CITY OF BOMBAY.

SIR,

The Bombay Flour Mills Company, Limited, members of this Association, have drawn the attention of the Committee to the fact that they have been called upon by the Superintendent of Licenses to take out a license for the storage of coal on their premises.

2. From the wording of the Act it appears that under Sub-section (3) of Section 394 mills for spinning or weaving cotton, wool, silk or jute, are exempted from liability to license fee ; but the Committee of the Association are under the impression that at the time the Act was passed it was intended by this exemption to cover all the leading branches of the manufacturing industries in Bombay. Since that date, however, a large number of additional industries have sprung up in the city, many of the representatives of which are members of this Association—for instance, dyeing mills, iron foundries, flour mills, etc.—and it seems to the Committee of the Association most inequitable that certain of their number should, by a pure omission in the provisions of the Act, be exempted from the tax to which other members are liable.

3. I am accordingly directed to respectfully submit that the Corporation may be moved to meet the inequitable incidence of Section 394 of the Act of 1888 by laying down fees of a purely nominal character for the various trades which have been omitted under the list of exemptions in sub-section (3) of that Section, provided always that it is not within the power of the Corporation to exempt the industries referred to altogether.

I have, &c.,

JOHN MARSHALL,

Secretary.

No. 20335 OF 1897-98.

MUNICIPAL COMMISSIONER'S OFFICE,

BOMBAY, 10*th November* 1897.

To

THE SECRETARY,

MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

In reply to your letter dated 13th October 1897, I have the honour to inform you that, after careful consideration of the matter, I am unable to recommend the Corporation to modify the license fees under discussion until such time as the distinction sought to be drawn in respect of certain companies and industrial concerns is recognized by law.

I have, &c.,

P. C. H. SNOW,

Municipal Commissioner for the City of Bombay.

Appendix H.

Rules under the Bombay Boiler Inspection Act.

GENERAL DEPARTMENT,

BOMBAY CASTLE, 22*nd January* 1897.

No. 373.

Notice is hereby given, for the information of those likely to be affected thereby, that it is proposed to vary the rules made under section 35 (*a*) of the Bombay Boiler Inspection Act, 1891, for settling the duties of inspectors under the said Act with respect to the inspection of steam-boilers, and published as noted in the margin, * by modifying Rules 4, 5, 7 and 9 of the said rules in manner hereinafter appearing, that objections to, and suggestions regarding such proposal, if received before the 1*st day of March* 1897, will be taken into consideration :—

* Notification No. 1877 A, Bombay *Government Gazette*, for 1894, Part I, pages 459-465.

Proposed Modifications.

It is proposed—

(1) in Rule 4, in place of the three lines after the words "thickness of girder in inches," to substitute the following, namely:—

N = Number of supporting bolts.

$C = \frac{N+1000}{N+1}$ when the number of bolts is odd.

$C = \frac{N+1}{N-2}\left(\frac{1000}{N-2}\right)$ when the number of bolts is even.

(2*a*) in Rule 5, in line 1 of para. 2 of the note to the words "C=100, etc.," to substitute the word "strips" for "plates," and after the words "may be increased to 160" to add the following :—

"When doubling plates cover the whole of the flat surface, the case should be submitted for the consideration of the Senior Inspector."

(2*b*) in the same rule, after the words "the Senior Inspector," to insert the following, namely :—

"When a circular flat end is bolted or rivetted to a cylindrical shell S in the formula may be taken as the area of the square inscribed in the circle passing through the centres of the bolts or rivets securing the end, provided the angle ring or flange is of sufficient thickness."

(2*c*) in the same Rule, in place of the figures 7,500 and 15,000 respectively, to substitute the figures 8,000 and 16,000.

(3) in Rule 7 after the words "circumstances of each case," to add the following, namely :—

"If the iron be tested and the elongation measured in a length of 10 inches is not less than 14 per cent. with, and 8 per cent. across the grain, and the Inspectors otherwise satisfied as to the quality of the plates and rivets, then 4·5 may be used instead of 5, and the minimum actual tensile strength of the plates used in calculating the working pressure."

(4) in Rule 9 in place of the figures 8,000 and 4,000 respectively, to substitute the figures 9,000 and 4,500.

MILLOWNERS' ASSOCIATION,
22nd February 1897.

THE SECRETARY TO GOVERNMENT,
GENERAL DEPARTMENT, BOMBAY.

SIR,

The attention of the Committee of the Bombay Millowners' Association having been drawn to Government Notification No. 373, dated 22nd January 1897, published in the *Bombay Government Gazette* of 28th idem, and the proposed alteration of certain rules under the Bombay Boiler Inspection Act, referred to therein, having received their careful consideration, I am directed respectfully to point out that the substitution of the co-efficients in clause (2*c*) from 7,500 and 15,000 to 8,000 and 16,000 respectively, and in clause (4) from 8,000 and 4,000 to 9,000 and 4,500 respectively, does not meet with the approval of the Association, and my Committee would accordingly request the favour of Government being pleased to eliminate this portion of the proposed amendments when they come under their consideration again.

I have, &c.,
JOHN MARSHALL,
Secretary.

Appendix I.

Stocks of Yarn in China.

TELEGRAM, DATED 1ST DECEMBER 1897, FROM HONGKONG, TO THE PRESIDENT, MILLOWNERS' ASSOCIATION, BOMBAY.

Chinese Merchants' meeting unanimously advocate mills working short time ; excessive over supply ; Hongkong, Shanghai unsold 60,000, 25,000 respectively ; interfering clearances ; recommend strongly above for trade interests.

TELEGRAM, DATED 6TH DECEMBER 1897, FROM HONGKONG, TO THE MILLOWNERS' ASSOCIATION, BOMBAY.

Advisable short time ; reply Hung Kee, President.

TELEGRAM, DATED 7TH DECEMBER 1897, FROM THE SECRETARY, BOMBAY MILLOWNERS' ASSOCIATION, TO MR. HUNG KEE, PRESIDENT, YARN ASSOCIATION, HONGKONG.

Present position prohibits adoption short time ; improving local trade owing big grain crops points to reduced yarn shipments.

HONGKONG, *7th December* 1897.

To

SIR GEORGE COTTON, KT.,
PRESIDENT, BOMBAY MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

At a meeting of the Chinese merchants dealing in India yarn held on the 30th ultimo, it was unanimously resolved, after fully considering the present position of the yarn trade in this market and in Shanghai in connection with the question of excessive and disproportionately heavy supplies that of late have been pouring in and in connection with the positions of the country markets in relation to the question of the financial stringency prevailing all over this country, to send the following messages, dated the 1st and 6th instant respectively, advocating as a remedial measure against oversupply short hours' work by the spinnings affiliated to your Association :—

MESSAGES.

1. Chinese merchants meeting unanimously advocate mills working short time. Excessive oversupply Hongkong, Shanghai. Unsold 60,000—25,000 respectively; interfering clearances. Recommend strongly above for trade interests.

2. Advisable short time. Reply Hung Kee, President.

The meeting was fully impressed with the necessity of advocating the measure of short hours to your Association as, owing almost to unprecedentedly heavy accumulations of over 60,000 bales unsold in stock here and over 25,000 bales in Shanghai over and above bargains to the extent of about 12,000 bales remaining uncleared at each of these two centres at a time when fluctuations in exchange have been intermittently severe and at a time when all tangible relief to the trade has been extinct owing to financial stringency heralded in by the scarcity of sycee prevailing all over the country, it was considered that the only remedy for relieving the present serious congestion lay in the measure advocated of working short hours. The meeting was painfully aware that even this measure might not have such an instantaneous and adequate effect as was desirable, inasmuch as with respect to this market it might be said that even if not a single bale should arrive, present stocks would be sufficient to last against all the exigencies of the country markets for some six months to come, and as regards the northern market, when the curtailment of demand incident to the winter-closure of the River Ports already begun is taken into account, even there the present unsold stock with bargains on spot would prove sufficient to last in the same manner as here. But it was held that the stemming of the torrent of shipments following curtailment of production might have beneficial effects on the markets all round, if not immediately later on. Hence the advocacy.

The incubus of the aforesaid abnormal piles of stocks taken by itself, is heavy enough to put the Indian yarn trade out of gear, but coupled therewith there has been palpably evident the last three months a severe stringency of money, a stringency though not felt very much at first under the gradual withdrawal of the Japanese yen is getting intensified as time wears on, and now it has become very much patent, that the country has been denuded very extensively not only of its yen currency but also of its sycee currency, and that though the appreciation of the new British dollars in the place of Japanese yens is complete, their importation has not been equal to meet the displacement and to fulfil the requirements of the trade of this vast country though the importation has been very much coupled of late by the coinage of Chinese dollars in most of the mints started of yore and of late in the principal provinces of China. In this connection it might be mentioned that at the present moment nearly *ten million dollars* remain locked up in these parts in Indian yarn, and, as this fact very materially adds to the stringency, it is a very serious question as to how long they will remain so to the detriment of the trade.

This stringency, combined with the abnormal, almost undreamt of, fluctuations experienced in exchange on India, particularly during the last quarter of the year under the overtures of the United States and French Governments to the British Government for the rehabilitation of silver, and under the revivification of the question of the re-opening of the Indian mints, has quite demoralized the two principal central markets, as also the country markets surrounding these centres. Virtually the heavy stocks are unsaleable at the two centres, and the country markets, on account of the dreadful position into which the continued tightness of money has thrown them as likewise on account of the probability verging almost on the certainty of prices receding under the present juncture well nigh 20 to 25 per cent., have had recourse to nothing but the waiting policy, and as the annual settlement time before the Chinese new year falling on the 22*nd* January 1898 is approaching that policy goes without the slightest relaxation, nay, it is getting further intensified. The Chinese merchants apprehend that the present stocks of yarn and the present intense stringency of money are not likely to find reduction for some six months to come, and if heavy importations of the former are continued, and no measures in the interests of the trade both on your side and here are adopted to check in some measure the influx in a country already flooded with stocks, the present evil will assume a shape that will be disastrous possibly beyond recovery to the spinnings in India and to the importers and dealers in China. It is for this momentous reason that they have ventured to advocate the adoption of the remedial measure of short hours for working the factories, and hence they have deemed it expedient and to the advantage of all concerned to wire their advocacy by the above quoted telegrams. In conjunction with the factors stated above that

have guided them to the advocacy in question, the counter-factors of the feasible importations of Japanese yarn in China under the present variation of exchange as also the element of local manufactures likely to be gaining shortly in opposition to your industry and likely to increase in strength as factories under construction and under contemplation gain completion have not been lost sight of, and due weight has been given to these factors in their considerations. Under the present overladen juncture it was, however, held that these factors have no scope for some time to come to run in opposition.

In conclusion the Chinese merchants much regret that the solution of the exchange difficulty has again been put off by the reply of the British Government to the conference held in London, and they also much regret to observe, under the continued instability of exchange, that the much-petted idea inculcated by you on several occasions, first when the Indian mints were closed and latterly at one of the meetings of your Association, that the trade will adjust itself to the exigencies of exchange has undergone no such process of crystalization as was prophecied, but it has instead, according to experience obtained here, proved but a phantasma and it is likely to prove so again.

I am, &c.,
HUNG KEE,
President of the Meeting of Chinese
Merchants dealing in Indian Yarn.

HONGKONG, *9th December* 1897.

To

SIR GEORGE COTTON, KT.,
PRESIDENT, BOMBAY MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

Since addressing you on the 7th instant I have received from your Association in reply to the messages of the Chinese Merchants the following wire :—

"Present position prohibits adoption short time; improving local trade owing big grain crops points to reduced yarn shipments."

The Chinese merchants are of opinion that unless shipments are materially curtailed and present stocks allowed to be worked out, the present position of the yarn trade in these parts will not soon find a turn for the better.

I am, &c.,
HUNG KEE.

Appendix J.

Assessment of income on the profits of Mill Companies.

No. 1364 OF 1897-98.

INCOME TAX OFFICE,
BOMBAY, *14th August* 1897.

To

THE SECRETARY,
MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

In continuation of my letter No. 1054, dated 10th ultimo, I have the honour to inform you that Government have been pleased to rule that in determining the net profits of Cotton Mills and other Joint Stock Companies for the purposes of the Income Tax assessments, deductions should not be allowed on account of Municipal halalkhor tax, or on account of depreciation in the value of buildings owned by Companies.

I have, &c.,
H. C. COORLAVALA,
Income Tax Collector, Bombay.

Appendix K.

Day of departure of the Homeward Mail Steamers from Bombay under the new Contract.

No. 3622 of 1897.

FINANCIAL DEPARTMENT,
BOMBAY CASTLE, 23*rd August* 1897.

To

THE CHAIRMAN,
MILLOWNERS' ASSOCIATION, BOMBAY.

SIR,

I am directed to state for the information of the Association that a suggestion has been made that the hour of departure of the Mail Steamer under the new contract with the Peninsular and Oriental Company should be changed to 3 p.m., and to request that you will be so good as to ascertain and inform Government whether the objection urged in 1889 to a Saturday evening departure would be raised to a 3 p.m. Saturday departure. It is regretted that through an oversight there has been some delay in consulting the Association, and a reply at the earliest convenient date is requested.

I have, &c.,
A. M. T. JACKSON,
Under-Secretary to Government.

MILLOWNERS' ASSOCIATION,
BOMBAY, 8*th September* 1897.

To

THE SECRETARY TO GOVERNMENT,
FINANCIAL DEPARTMENT, BOMBAY.

SIR,

I have the honour, by direction, to acknowledge the receipt of your letter No. 3622 of the 23rd ultimo, and in reply to say that the Committee of the Bombay Millowners' Association are of opinion that, as recommended by the Bombay Chamber of Commerce, the hour of departure of the homeward mail steamer from Bombay, under the new contract with the Peninsular and Oriental Steam Navigation Company, should be 2 p.m. on Saturday, as fixed by Government and notified to the Chamber by the Director-General of the Post Office of India in his letter, dated 7th August 1897.

My Committee further consider that the objection urged in 1889 to a Saturday evening departure applies with equal force to a departure later than 2 o'clock.

I have, &c.,
C. J. MICHAEL,
Offg. Secretary.

Proceedings of the Annual General Meeting.

THE annual general meeting of the members of the Bombay Millowners' Association was held at the rooms of the Association on Tuesday, 2nd August 1898, Mr. Nowrosjee N. Wadia, C.I.E., presiding. There were also present :—Messrs. Dinshaw E. Wacha and Narotamdas Morarjee Goculdas (Morarjee Goculdas S. and W. Co., Ld., Sholapur S. and W. Co., Ld., and Mahaluxmee S. and W. Co., Ld.) ; D. C. Shroff (City of Bombay Manufacturing Co., Ld.) ; John R. Greaves (Empress and New Empress S. and W. Co., Ld., James Greaves Mills Co., Ld., Leopold S. Bleaching and Manufacturing Co., Ld., Imperial Cotton Mills Co., Ld., Connaught Mills Co., Ld., Anglo-Indian S. and W. Co., Ld., and Howard and Bullough Mills Co., Ld.) ; E. Moses (Sassoon S. and W. Co., Ld.) ; Goolam Hoosein Allana (Indo-China Manufacturing Co., Ld.) ; Damoderdas Tapidas (Alliance Cotton Manufacturing Co., Ld.) ; Jeejeebhoy F. Petit (Manockjee Petit Manufacturing Co., Ld., Mazagon S. and W. Co., Ld., Victoria Manufacturing Co., Ld., Framjee Petit S. and W. Co., Ld., and the Oriental Mills Co., Ld.) ; R. J. Tata and M. N. Kuka (Swadeshi Mills Co., Ld.) ; Kavasjee Khersetjee Mehta (Central India S. and W. Co., Ld.) ; Dadabhoy Nusserwanjee Jeejeebhoy (Jubilee Manufacturing Co., Ld.) ; James P. Chrystal (Southern Mahratta S. and W. Co., Ld.) ; K. R. Cama (Colaba Land and Mill Co., Ld.) ; Manmohandas Ramjee and Vithaldas Damodher Thackersey (Indian Manufacturing Co., Ld., Western India S. and W. Co., Ld., Hongkong Mills, and the Wadia Mills, Ld.) ; Rangildas Bhukandas (Hope Mills, Ld.) ; B. Atmaram and Jehanghir M. Chichgar (Ripon Manufacturing Co., Ld.) ; and Pranjeewandas Narondas (Saraswati Mills, Ld.).

The Secretary having read the notice convening the meeting,

The Chairman said:—Gentlemen,—In placing before you the first resolution for adoption of the report, which has during the last week been in your hands, I feel that I can add little to what Mr. Marshall, our able Secretary, has so fully placed before you. But at a meeting like this we might usefully consider the present position of the industry, and how recent developments are likely to affect us. The first question that presents itself is—will the opening up of Chinese ports by European nations, and the consequent developments therefrom, affect our near future ? I hold that just as it has taken us years to train our operatives—just as we, notwithstanding thirty years of experience, are behind Lancashire—so must China take time before the results of the introduction of cotton spinning in that country seriously affect us. Take, for instance, the advance in the condition of the operatives in Great Britain during the last thirty years. Some of us can remember the time when the operatives there could not read or write, when there were no night technical classes, and little of technological literature. Now all that is changed. It would be difficult to find operatives now in the manufacturing districts of Lancashire who cannot read or write, and most of them are not only dexterous and skilled but have the advantage of some sort of technical education, making them better fitted for the work they are called upon to perform. The bulk of our hands can neither read nor write, while there are no books worth naming in the Marathi on the subject, and it has taken us thirty years to get our hands skilled enough to get the output per machine per hour to the standard in Lancashire. There is, however, the fact that it still requires on an average three operatives to do the work of one Lancashire factory hand. China must go through the same period of probation. If our shipments to China decrease after the next five or ten years they will be so gradually ; but the opening up of China at present will be to our advantage in the coming few years. The next question that presents itself is—can China compete against us, seeing that we are in a better position as regards the raw material, and that, like Japan, it has to take its cotton from here ? I would say no, till the projected Nicaragua Canal has been opened and is fully at work, bringing the American cotton nearer to these countries.

THE CURRENCY QUESTION.

One other cause from which the cotton industry in Japan and China received a stimulus was the closing of the mints, and the uncertainty of silver has affected the margins that

we used to have by the great decline in the value of the dollar. We know that the Government of India has laid before the Secretary of State a scheme for maintaining the rates of exchange for a 16*d.* rupee by the contraction of the currency, and that a commission is sitting to consider this. We are also aware that the proposals of the Government of India have met with opposition from the mercantile communities of Great Britain and India. We might to-day safely endorse this disapproval and point out that the contraction of the currency resulted in such a scarcity of money during the last busy season as to make business in connection with our industry uncertain and unremunerative. That this scarcity is even felt to-day and that banks ask from good mills for twelve months' fixed deposits or for cash credit accounts from 9 to 10 per cent., and have, I hear, in the case of some dozen good mills secured this rate for their loans, goes to prove how such contraction is likely to affect our trade. The question is—who will care to invest money in mill scrip when he can secure such rates on deposits? I think we are also at one that India's prosperity does not lie in raising artificially the value of silver, that our exports decrease, and that the ryot, after providing for his wants, has less money available with a 16*d.* rupee against a 10*d.* one, and we can only hope that Sir Henry Fowler's Committee, before a decision is arrived at, will have evidence placed before it from our point of view.

Excise.

There is another direction in which millowners must continue to urge upon the Government of India the advisability of abolishing the very heavy tax on the weaving industry. I mean the excise on the production of our power-looms. In this connection I would read you a letter from the Hon'ble Mr. Runchodlal Chotalal, C.I.E., in reply to a query. He says :—"The amount of excise duty paid by our two mills during the twelve months ended 30th June 1898 has been as follows: Ahmedabad Spinning and Weaving, Shahapur, Rs. 35,794; Ahmedabad Ginning and Manufacturing, Saharanpur, Rs. 47,438; total Rs. 83,232. These two mills have got 1,563 looms. One thing is evident from the above figures—that the excise duty tells very heavily on the profits of the mills. In the case of our Shahapur mill we were only able to pay a dividend to the shareholders to the extent of Rs. 49,000 in a year, while the amount of the excise duty we had to pay to Government has been Rs. 35,794, which is very heavy. There are other mills containing about 3,300 looms, and their amount of excise duty might be estimated at about Rs. 1,75,000 to Rs. 1,80,000 per annum. I have not been able to get the correct figures from all the mills, but will try to get them as soon as possible. The excise duty levied on Indian mills is not fair on any principle. It is said that this duty is levied to counteract the effect of the import duty on foreign goods; but the cloth made here is so coarse that such cloth is not imported from outside, and therefore it cannot be called a countervailing duty. Import duty is levied on all imported silk cloth, woollen cloth, and jute cloth; but the mills manufacturing silk, wool, or jute are not taxed, and there is no reason why cotton mills alone should be taxed. In Ahmedabad we have another injustice and it is this—that the cotton mills at Baroda and Kathiawar are not taxed with excise, and so they are able to undersell the cloth made by the Ahmedabad mills. Handloom-made cloth is also free, and this leads ordinary persons to think that there must be some reason for Government to discourage the weaving industry with steam-power only." What Mr. Runchodlal says of his own mills may be accepted as a criterion as to the earnings of the other weaving mills throughout the country. In India we have in all 37,270 looms, which yielded a duty of Rs. 11,34,431 in 1896, or equal to Rs. 30 per annum per loom, or nearly 2½ pies per lb. This heavy tax in the shape of excise on output is a most objectionable form of taxation, which under the British Raj (who always set their face against such a tax on industries) cannot be maintained as just. That the tax has hampered the progress of the weaving industry will be evident from the fact that rapid increase in the number of looms between 1890—95 has not been maintained. The Association will do well to persevere until this objectionable duty, which does not materially help the finances of the country, is removed.

SCARCITY OF LABOUR.

The next subject to which I wish to draw your attention to is the scarcity of labour notwithstanding the fact that wages of late have considerably enhanced. There are some 69,530 hands at work, while about 6,000 to 7,000 more will be required for the mills under construction. The greatest scarcity is in the ring department, the existing mills requiring about 19,000 boys and new mills about 3,000 more, a total of about 22,000. To this must be added the boys required in the card-room, bringing up the total to 25,000. Again, were all the children of the mill-hands to follow their parents' occupation, and work in the mills alone, they would not supply the demand. This scarcity of labour must be grappled with in the coming year. This brings me to the important question of the housing of our work-people. Their practice is to overcrowd themselves. It is well known that with mill-hands, some eight to ten persons occupy a room not larger than 10 feet by 12 feet, using the verandah or the open yard for sleeping purposes, and several dine in what is known as "*khanawal*" or "*visi*" system. When you add to this that many of these people have to travel before and after a hard day's work on foot for three or four miles each way, it is clear that their physical condition cannot be all that could be desired. I am aware that some of our millowners have rented or built a number of rooms, but these are very few and not enough for their wants. What is wanted is a system of cheap but well-ventilated and properly-constructed buildings in a suitable situation where land is cheap and under proper supervision as to cleanliness and sanitary requirements. To provide for the whole of the mill population (some 20,000 families) is not financially practicable. A quarter of the employés could be provided for at present at rents kept as low as Rs. 2 per room, size 10 feet by 12 feet, with a 6 feet verandah in front, with the number of occupants limited to four adults or two adults and four children under twelve years. If, in addition to this, cheap workmen's trains were run in the morning and evening, as in London and Glasgow, to the several stations near the mills, not only would there be an improvement in the physique of the hands, but it would be a gain to the city, while the mortality amongst this class would be materially decreased. These, gentlemen, are some of the principal points which suggest themselves to me as requiring our earnest and consistent attention.

The Chairman then moved—"That the report of the Committee of the Bombay Millowners' Association, together with the Statement of Account for the year ending 31st December 1897, be received and adopted."

Mr. John R. Greaves seconded the proposition, and it was carried.

On the motion of Mr. D. C. Shroff, seconded by Mr. Chrystal, it was resolved—"That Sir George Cotton, Kt., be re-elected Chairman, and Mr. N. N. Wadia, C.I.E., Deputy Chairman of the Bombay Millowners' Association for the year 1898, and that the Committee for the same period be composed as follows :—Messrs. Bomanjee Dinshaw Petit, F. C. Macrae, Ahmedbhoy Hubibbhoy, Dinshaw E. Wacha, Damoderdas Tapidas, K. R. Cama, Daramsey Soonderdas, Ghordandas Khatau, Runchordas Narotamdas, Sassoon J. David, John R. Greaves, Manmohandas Ramjee, Jeejeebhoy Framjee Petit, D. J. Tata, D. C. Shroff, Vithaldas Damodher Thakersey, Jamsedjee Ardeseer Wadia, and Sir J. Cowasjee Jehangir."

On the motion of Mr. D. E. Wadia, seconded by Mr. Jeejeebhoy F. Petit, it was resolved—"That the Committee be empowered to pay from the funds of the Association to the Victoria Jubilee Technical Institute the sum of Rs. 2,000, being the Association's donation for the year 1898-99."

A vote of thanks to the Chairman terminated the proceedings.

Appendix L.

STATISTICS.

STATEMENT of Imports of Piece-Goods (Grey, Bleached, Coloured and Printed) and of Yarns (Grey and Dyed) from Great Britain into Bombay, Calcutta and Madras, from the year 1851 *to* 1897, *both inclusive.*

Year.	Piece-Goods.			Yarns.		
	Bombay.	Calcutta.	Madras.	Bombay.	Calcutta.	Madras.
	Yards.	Yards.	Yards.	Lbs.	Lbs.	Lbs.
1851	116,351,747	213,757,342	3,712,729	6,384,321	18,281,592	1,289,835
1852	113,567,856	163,851,027	3,731,984	5,681,370	13,946,539	1,503,000
1853	130,838,032	172,098,876	8,038,050	6,849,463	15,350,537	2,068,994
1854	192,200,419	271,208,527	8,695,054	7,668,093	15,650,107	1,946,584
1855	128,193,027	256,069,194	6,542,924	7,447,529	16,901,310	2,107,969
1856	130,459,853	275,016,345	4,517,561	4,559,670	15,224,557	1,923,999
1857	137,761,636	235,190,273	9,375,347	2,838,644	10,691,863	2,370,741
1858	281,836,864	416,362,074	15,431,647	8,744,517	18,369,490	4,036,325
1859	307,086,509	520,899,016	20,425,632	12,899,875	20,043,485	5,741,441
1860	267,443,986	403,351,123	20,648,072	4,571,134	16,641,847	5,656,930
1861	272,573,717	418,671,687	14,628,188	5,578,828	13,933,256	3,694,985
1862	178,803,604	295,508,637	9,748,215	4,811,384	9,594,896	1,675,239
1863	232,321,038	284,645,916	16,352,677	5,592,995	10,394,931	3,702,562
1864	189,812,984	223,036,538	14,787,062	4,268,662	8,742,699	3,447,635
1865	175,486,677	319,047,954	17,291,103	4,073,811	6,981,809	2,232,948
1866	243,476,868	351,572,331	22,081,805	6,877,968	10,795,517	4,629,986
1867	316,784,109	528,434,956	23,258,498	6,568,619	13,006,019	4,684,638
1868	555,337,050	619,101,683	31,793,397	7,780,303	13,236,453	6,873,398
1869	296,158,439	518,741,846	29,683,469	7,981,949	11,858,210	7,773,636
1870	272,898,226	687,639,911	45,750,099	9,946,299	16,816,936	8,649,598
1871	305,416,233	684,926,367	47,560,133	6,097,531	12,041,848	6,876,841
1872	262,849,273	657,123,291	48,177,871	6,163,813	11,490,636	8,616,040
1873	349,631,830	664,987,114	57,666,809	8,667,090	11,192,248	8,918,841
1874	292,843,697	765,762,164	49,878,834	8,867,978	14,041,520	10,510,639
1875	305,917,934	744,439,224	44,683,288	6,863,763	12,945,102	10,104,020
1876	356,940,508	733,913,330	54,875,423	8,246,211	12,090,167	9,664,609
1877	354,779,192	885,688,850	39,106,318	10,624,710	14,364,841	8,683,595
1878	344,068,807	749,233,431	47,038,579	7,754,005	13,967,396	8,373,916
1879	343,811,233	788,759,250	61,375,691	7,469,113	10,580,436	9,581,363
1880	531,050,559	1,007,531,497	77,010,037	13,024,923	16,446,089	12,108,002
1881	544,890,697	947,329,460	82,451,852	12,326,706	13,597,371	11,099,762
1882	500,248,293	883,611,784	106,615,818	12,019,123	14,780,667	13,069,871
1883	572,738,196	878,949,353	107,868,579	16,220,463	13,478,764	11,033,824
1884	568,220,318	908,294,475	120,841,003	14,299,380	15,313,840	13,114,875
1885	547,773,459	911,987,148	93,757,204	14,132,372	13,473,067	9,597,197
1886	700,061,881	1,159,407,968	143,318,736	17,087,709	14,177,149	13,937,810
1887	585,502,258	988,370,500	117,502,619	14,990,151	14,040,137	13,432,638
1888	652,344,548	1,045,951,384	138,271,060	16,595,176	14,778,545	14,570,258
1889	634,608,171	1,031,000,980	144,140,943	13,011,348	11,836,681	13,393,848
1890	665,550,786	1,037,911,379	115,224,797	15,805,515	12,455,601	13,284,690
1891	572,065,309	961,686,226	108,083,576	15,526,869	12,484,617	14,666,189
1892	548,944,867	1,013,742,658	93,892,712	12,427,053	10,108,327	10,390,439
1893	604,439,138	1,009,441,511	106,086,291	10,466,233	13,124,097	11,387,889
1894	719,324,449	1,161,138,343	140,749,235	11,723,808	10,529,754	12,547,763
1895	484,780,087	925,203,136	99,427,366	10,857,586	10,689,066	10,188,466
1896	574,410,316	1,163,967,702	86,265,292	11,649,977	13,403,663	15,402,931
1897	472,597,133	932,328,974	121,396,515	11,788,246	13,299,211	13,650,022

ANNUAL IMPORTS FROM EUROPE INTO BOMBAY OF PIECE-GOODS AND YARNS FROM 1ST JANUARY 1888 TO 31ST DECEMBER 1897.

DESCRIPTION OF GOODS.	From 1st Jan. to 31st Dec. 1888.	From 1st Jan. to 31st Dec. 1889.	From 1st Jan. to 31st Dec. 1890.	From 1st Jan. to 31st Dec. 1891.	From 1st Jan. to 31st Dec. 1892.	From 1st Jan. to 31st Dec. 1893.	From 1st Jan. to 31st Dec. 1894.	From 1st Jan. to 31st Dec. 1895.	From 1st Jan. to 31st Dec. 1896.	From 1st Jan. to 31st Dec. 1897.
GREY GOODS.										
37 in. & under × 37/9 yds. Shirtings	Pcs. 26,97,543	Pcs. 22,49,526	Pcs. 24,38,190	Pcs 20,59,260	Pcs. 13,23,978	Pcs. 18,02,879	Pcs. 18,23,643	Pcs. 14,28,336	Pcs. 18,21,463	Pcs. 8,05,059
37/9 „ do. do. 5½ lbs. & under ...	„	„ 1,220	„ 600	„ 120	„ 3,747	„ 6,450	„ 1,748	„ 4,261	„ 6,295	„ 7,972
„ „ do. do. 6½ lbs. do. ...	„ 8,214	„ 51,699	„ 12,991	„ 38,317	„ 43,550	„ 90,805	„ 79,228	„ 86,712	„ 52,827	„ 18,288
„ „ do. do. 7 lbs. do. ...	„ 2,09,723	„ 2,57,453	„ 2,27,098	„ 2,94,599	„ 2,21,296	„ 2,89,028	„ 2,94,931	„ 1,97,528	„ 1,49,644	„ 1,98,749
„ „ do. do. 7½ lbs. do. ...	„ 61,311	„ 97,817	„ 94,726	„ 84,425	„ 82,605	„ 1,18,950	„ 72,739	„ 2,21,380	„ 94,551	„ 2,20,012
„ „ do. do. 8½ lbs. do. ...	„ 2,47,751	„ 3,97,405	„ 5,27,770	„ 5,05,391	„ 5,36,225	„ 4,76,383	„ 4,87,822	„ 4,22,943	„ 2,65,195	„ 5,16,622
„ „ do. do. 9 lbs. do. ...	„ 1,81,094	„ 1,51,311	„ 1,35,157	„ 1,53,348	„ 1,28,496	„ 1,03,992	„ 91,207	„ 1,73,177	„ 1,03,791	„ 1,42,860
„ „ do. do. above 9 lbs.	„ 62,938	„ 66,829	„ 67,365	„ 97,589	„ 73,254	„ 91,990	„ 94,264	„ 73,246	„ 1,25,827	„ 1,26,773
40/5 „ do do. 6 lbs. & under ...	„ 15,159	„ 10,889	„ 3,417	„	„	„ 2,150	„	„	„	„ .....
„ „ do. do. 7 lbs. do. ...	„ 65,578	„ 78,320	„ 41,362	„ 50,349	„ 17,002	„ 6,262	„ 12,332	„ 2,471	„ 659	„ .....
„ „ do. do. 8 lbs. do. ...	„ 2,56,185	„ 3,52,621	„ 3,43,458	„ 2,20,005	„ 1,73,016	„ 2,29,892	„ 2,68,205	„ 2,49,805	„ 1,79,933	„ 2,40,769
„ „ do. do. 9 lbs. do. ...	„ 3,39,960	„ 2,63,066	„ 1,91,676	„ 1,59,104	„ 1,08,409	„ 1,71,876	„ 2,00,875	„ 1,89,623	„ 1,16,073	„ 1,62,045
„ „ do. do. above 9 lbs.	„ 4,64,301	„ 3,62,823	„ 4,90,512	„ 4,32,760	„ 2,35,697	„ 2,97,128	„ 3,99,645	„ 2,21,020	„ 2,60,557	„ 2,81,002
46/49 „ do. do. all weights ...	„ 4,11,214	„ 4,33,592	„ 5,75,994	„ 4,59,270	„ 3,00,782	„ 3,60,107	„ 4,38,617	„ 3,65,656	„ 3,11,074	„ 3,31,244
50/52 „ do. do. do. ...	„ 1,04,376	„ 1,49,589	„ 1,50,886	„ 1,77,163	„ 1,04,859	„ 1,02,168	„ 1,16,712	„ 84,269	„ 65,167	„ 1,07,337
53/60 „ do. do. do. ...	„ 44,301	„ 43,447	„ 45,832	„ 37,524	„ 25,550	„ 44,581	„ 58,426	„ 55,401	„ 55,455	„ 47,866
All widths × 23/24 yds. T. Cloths 4 lbs. & under ...	„ 3,879	„ 19,851	„ 2,360	„ 8,050	„ 5,400	„ 3,194	„ 888	„ 537	„	„ .....
„ do. do. 5 lbs.	„ 1,050	„ 350	„ 239	„ 1,297	„ 650	„ 1,000	„	„ 46	„	„ .....
„ do. do. 6 lbs.	„ 12,283	„ 7,881	„ 14,361	„ 1,600	„ 2,149	„ 3,305	„ 1,980	„ 5,264	„ 779	„ 279
„ do. do. 7 lbs.	„ 3,66,123	„ 4,46,382	„ 4,89,769	„ 2,76,865	„ 3,52,949	„ 2,61,442	„ 2,08,118	„ 2,65,484	„ 1,36,803	„ 1,42,027
„ do. do. above 7 lbs.	„ 57,379	„ 40,632	„ 45,352	„ 23,108	„ 34,756	„ 22,587	„ 19,359	„ 46,156	„ 41,606	„ 28,109
29 in. & under × 22,24 yds. Madapollams 2½ lbs. & under.	„ 48,966	„ 69,544	„ 57,857	„ 35,490	„ 23,756	„ 57,094	„ 2,12,542	„ 49,978	„ 20,083	„ 29,487
„ do. do. 2½ lbs. & over.	„ 54,512	„ 39,937	„ 8,845	„ 1,450	„ 29,704	„ 19,182	„ 70,628	„ 43,710	„ 29,355	„ 51,825
30/32 in. do. do. 2½ lbs. & under.	„ 21,016	„ 23,056	„ 19,696	„ 40,338	„ 38,964	„ 35,346	„ 14,677	„ 1,950	„	„ 8,647
„ in. do. do. 2¾ lbs. & over.	„ 4,01,417	„ 3,46,154	„ 3,11,445	„ 2,83,965	„ 2,52,823	„ 1,60,593	„ 2,27,588	„ 88,949	„ 39,475	„ 29,943
36/42 in. do. do. 3 to 4½ lbs. ...	„ 1,77,066	„ 93,497	„ 9,008	„ 587	„ 1,50,168	„ 1,63,742	„ 1,30,060	„ 54,640	„ 16,422	„ 43,161
43 in. & over do. do. 4½ to 6½ lbs. ...	„ 2,88,388	„ 4,64,054	„ 3,81,338	„ 2,03,708	„ 3,09,103	„ 2,42,399	„ 4,17,354	„ 1,85,186	„ 1,12,756	„ 1,48,344
18/24 in. × 28,30 yds.* Printers 2 to 3 lbs, ...	„ 1,30,696	„ 98,320	„ 2,72,293	„ 1,24,068	„ 1,00,211	„ 1,19,558	„ 3,66,637	„ 1,44,056	„ 14,206	„ 18,065
Above 24 in. × do. do. above 3 lbs.	„ 41,202	„ 8,528	„ 18,884	„ 16,273	„ 35,202	„ 14,224	„ 18,127	„ 37,106	„ 31,376	„ 22,450
34 to 45 in. × 18 20 yds. Jaconets, all weights	„ 10,24,708	„ 15,98,295	„ 11,81,660	„ 8,77,421	„ 10,12,563	„ 8,78,579	„ 13,08,222	„ 7,14,810	„ 5,95,975	„ 5,79,630
44 in. × 22 yds. do. do.	„ 2,13,886	„ 2,12,515	„ 2,63,722	„ 3,36,824	„ 3,53,785	„ 2,95,969	„ 5,00,241	„ 3,21,674	„ 2,92,669	„ 4,47,745
Above 44 in. × 22 yds. do. do.	„ 2,03,698	„ 2,14,033	„ 2,88,187	„ 2,96,548	„ 3,56,777	„ 3,36,015	„ 4,73,279	„ 4,16,377	„ 4,15,486	„ 3,80,447
36/9 in. × 18 to 22 yds. Mulls do. do.	„ 2,31,486	„ 3,13,384	„ 7,37,214	„ 3,85,393	„ 3,72,748	„ 7,19,816	„ 8,50,243	„ 3,42,753	„ 2,40,674	„ 4,06,852
40/42 in. × 19,20 yds. do. do. do.	„ 4,81,119	„ 3,07,816	„ 1,27,686	„ 61,292	„ 97,164	„ 1,06,678	„ 2,50,151	„ 1,92,140	„ 1,60,556	„ 2,34,099
Above 43 in. × 19/20 yds. do. do.	„ 65,511	„ 26,138	„ 31,233	„ 13,126	„ 27,560	„ 44,864	„ 71,712	„ 71,563	„ 45,480	„ 61,369
Domestics	„ 918	„ 6,179	„ 2,123	„ 1,266	„ 1,356	„ 1,018	„ 349	„ 478	„	„ .....
Longcloths	„	„	„ 1,990	„ 850	„ 197	„ 60	„ 1,697	„ 388	„	„ .....
Twills and Drills	„ 3,06,320	„ 2,94,754	„ 2,74,252	„ 3,78,829	„ 2,40,194	„ 3,21,484	„ 3,39,873	„ 2,86,789	„ 3,51,470	„ 3,28,264
Dimities or Spots	„ 550	„	„ 219	„	„	„	„	„ 167	„	„ .....
Chudders	„	„	„	„	„ 51,106	„ 297	„ 2,414	„ 2,171	„	„ .....
Total for 12 Months... ...	Ps. 92,52,776	Ps. 95,34,901	Ps. 97,86,756	Ps. 81,27,562	Ps. 72,87,701	Ps. 79,98,087	Ps. 99,25,833	Ps. 70,93,150	Ps. 56,52,882	Ps. 61,62,341

* Printers of 60 yds. are entered in the equivalent of 30 yds. pieces, and similarly with T. Cloths of 48, 72, and 96 yards.

Description of Goods.	From 1st Jan. to 31st Dec. 1888.	From 1st Jan. to 31st Dec. 1889.	From 1st Jan. to 31st Dec. 1890.	From 1st Jan. to 31st Dec. 1891.	From 1st Jan. to 31st Dec. 1892.	From 1st Jan. to 31st Dec. 1893.	From 1st Jan. to 31st Dec. 1894.	From 1st Jan. to 31st Dec. 1895.	From 1st Jan. to 31st Dec. 1896.	From 1st Jan. to 31st Dec. 1897.
WHITE GOODS.										
25/33 in. × 39/42 yds. Shirtings and Longcloths	Pcs. 5,87,969	Pcs. 4,99,305	Pcs. 6,53,050	Pcs. 5,11,402	Pcs. 3,60,277	Pcs. 5,47,275	Pcs. 6,01,797	Pcs. 4,84,245	Pcs. 7,03,249	Pcs. 4,61,298
28/39 in. × 18/20 yds. Jacconets	„ 12,73,640	„ 10,29,155	„ 13,59,782	„ 9,18,430	„ 8,45,790	„ 7,91,996	„ 10,85,567	„ 4,91,891	„ 6,15,949	„ 4,28,556
40 in. & wider „ do.	„ 7,58,645	„ 1,51,947	„ 1,11,128	„ 91,671	„ 36,939	„ 67,040	„ 1,03,140	„ 39,271		
Dimities or Figured Shirtings ...	„ 36,898	„ 32,794	„ 38,145	„ 36,455	„ 36,269	„ 85,649	„ 53,087	„ 30,922	„ 89,312	„ 60,143
18/39 in. × „ Mulls and Nainsooks ...	„ 16,51,915	„ 27,58,260	„ 26,31,577	„ 32,91,991	„ 34,18,904	„ 30,15,866	„ 45,59,694	„ 34,88,001	„ 37,77,257	„ 39,97,687
40/45 in. × „ do. do.	„ 15,52,3.2	„ 11,08,226	„ 3,76,007	„ 3,39,902	„ 3,14,178	„ 2,79,638	„ 5,94,947	„ 3,77,604	„ 4,91,478	„ 5,98,200
46 in. and upwards do. do.	„ 6,93,952	„ 5,31,390	„ 5,00,374	„ 5,96,764	„ 6,90,665	„ 4,24,836	„ 7,45,468	„ 6,04,937	„ 8,34,631	„ 7,10,017
32 to 42 in. × 12 yds. Cambrics	„ 42,377	„ 34,205	„ 18,078	„ 29,917	„ 30,657	„ 22,681	„ 31,263	„ 20,951	„ 15,900	„ 10,395
Twills and Drills	„ 36,450	„ 32,166	„ 35,557	„ 41,161	„ 28,424	„ 55,131	„ 41,987	„ 39,498	„ 70,657	„ 34,710
Total for 12 months ...	Ps. 66,34,548	Ps. 61,72,148	Ps. 57,23,698	Ps. 58,57,693	Ps. 57,62,603	Ps. 52,40,112	Ps. 78,19,950	Ps. 55,77,320	Ps. 65,97,539	Ps. 62,91,006
TURKEY RED GOODS.										
24 in. × 23 yds. Cambrics	Pcs. 3,06,236	Pcs. 4,89,597	Pcs. 6,89,181	Pcs. 2,70,547	Pcs. 3,28,547	Pcs. 4,33,286	Pcs. 5,36,977	Pcs. 2,98,312	Pcs. 3,30,750	Pcs. 1,96,536
32 „ × 24 yds. do.	„ 52,451	„ 11,984	„ 70,029	„ 21,178	„ 11,512	„ 21,583	„ 29,765	„ 13,762	„ 28,326	„ 12,850
All Widths and Lengths Shirtings	„ 2,21,981	„ 2,22,072	„ 4,07,465	„ 2,00,236	„ 2,40,725	„ 2,64,912	„ 2,78,696	„ 2,33,360	„ 2,67,750	„ 1,45,577
30 in. and over × 19/20 yds. Mulls	„ 2,15,946	„ 1,23,674	„ 2,12,183	„ 99,911	„ 1,06,769	„ 1,09,460	„ 72,500	„ 60,693	„ 93,006	„ 25,677
Do. do. Jacconets	„ 75,866	„ 33,428	„ 52,949	„ 17,689	„ 41,728	„ 30,974	„ 35,146	„ 14,187	„ 21,678	„ 12,990
All widths and lengths Twills and Dimities	„ 92,644	„ 52,162	„ 82,974	„ 52,666	„ 66,261	„ 50,700	„ 44,939	„ 59,024	„ 37,145	„ 25,101
33/39 in. × 9/12 yds. Lappets	„ 36,557	„ 4,699	„ 25,057	„ 4,222	„ 10,538	„ 7,942	„ 12,429	„ 7,683	„ 14,210	„ 14,190
30 in. and over × 19/20 yds. Mull Stripes	„ 23,380	„ 14,259	„ 18,254	„ 14,542	„ 15,230	„ 11,878	„ 12,138	„ 12,091	„ 7,579	„ 2,396
All widths and lengths Printed Jacconets	„ 2,64,457	„ 2,64,287	„ 3,17,866	„ 2,31,156	„ 2,30 841	„ 3,44,243	„ 4,52,980	„ 2,50,924	„ 3,05,339	„ 2,48,178
30 in. & over × 20 yds. Printed Mulls and Jacconets	„ 2,37,918	„ 2,42,679	„ 1,74,440	„ 82,073	„ 81,643	„ 1,28,512	„ 1,04,221	„ 1,11,657	„ 1,58,856	„ 1,04,619
Scarfs and Sarries	„ 14,15,274	„ 15,38,972	„ 18,29,772	„ 10,95,566	„ 12,26,621	„ 11,75,594	„ 7,40,603	„ 8,40,895	„ 10,00,902	„ 3,84,721
Bandanas or Handkerchiefs ...	„ 1,08,664	„ 1,07,536	„ 1,08,550	„ 82,589	„ 1,00,938	„ 94,584	„ 1,03,409	„ 2,25,435	„ 1,96,977	„ 2,61,333
Total for 12 months ...	Ps. 30,41,634	Ps. 30,95,359	Ps. 39,94,720	Ps. 21,70,360	Ps. 24,61,348	Ps. 26,73,668	Ps. 24,23,703	Ps. 21,28,023	Ps. 24,58,518	Ps. 14,24,148
WOOLLENS.										
Army Cloth	Yds. 3,83,875	Yds. 3,03,375	Yds. 3,28,478	Yds. 3,79,508	Yds. 2,89,355	Yds. 3,47,797	Yds. 1,89,192	Yds. 1,87,721	Yds. 2,07,917	Yds. 96,586
Spanish Stripes or Ladies' Cloth	„ 3,63,083	„ 5,62,306	„ 6,90,681	„ 5,81,203	„ 5,03,388	„ 7,67,768	„ 7,76,868	„ 2,86,218	„ 2,14,501	„ 83,627
Flannels	„ 15,54,227	„ 9,16,790	„ 12,73,748	„ 18,22,288	„ 12,01,549	„ 18,34,686	„ 16,96,624	„ 20,15,024	„ 22,96,178	„ 11,77,910
Broad Cloth	„ 2.18,927	„ 1,86,259	„ 2,74,554	„ 3,10,725	„ 2,71,650	„ 2,26,854	„ 2,88,728	„ 1,82,683	„ 1,66,475	„ 70,023
Alpacca, Merino, Italian, &c.	„ 6,83,118	„ 4,46,767	„ 8,79,354	„ 10,31,011	„ 7,87,400	„ 8,14,874	„ 7,15,100	„ 7,63,892	„ 9,08,995	„ 4,93,288
Union Cloth	„ 8,32,155	„ 4,28,988	„ 5,22,023	„ 5,01,958	„ 4,11,805	„ 5,40,799	„ 2,46,963	„ 1,74,185	„ 1,59,757	„ 49,935
Long Ells	„ 36,760	„ 30,508	„ 35,080	„ 14,930	„ 1,920	„ 14,020	„ 11,455	„ 27,395	„ 3,849	„ .....
All other Sorts	„ 17,20,847	„ 15,62,131	„ 20,25,258	„ 26,27,333	„ 21,17,603	„ 34,51,577	„ 22,78,277	„ 27,20,962	„ 32,36,825	„ 16,25,720
Total for 12 months ...	Yds.58,02,987	Yds.44,46,124	Yds.60,29,176	Yds.72,68,956	Yds.58,84,670	Yds.79,98,375	Yds.62,53,107	Yds.63,57,180	Yds.71,94,491	Yds 34,95,584

DESCRIPTION OF GOODS.	From 1st Jan. to 31st Dec. 1888.	From 1st Jan. to 31st Dec. 1889.	From 1st Jan. to 31st Dec. 1890.	From 1st Jan. to 31st Dec. 1891.	From 1st Jan. to 31st Dec. 1892.	From 1st Jan. to 31st Dec. 1893.	From 1st Jan. to 31st Dec. 1894.	From 1st Jan. to 31st Dec. 1895.	From 1st Jan. to 31st Dec. 1896.	From 1st Jan. to 31st Dec. 1897.
FANCY GOODS.										
Dyed Shirtings	Pcs. 53,262	Pcs. 73,923	Pcs. 94,695	Pcs. 1,05,734	Pcs. 1,43,006	Pcs. 1,31,802	Pcs. 2,43,052	Pcs. 1,08,263	Pcs. 1,98,654	Pcs. 1,63,016
„ Madapollams or Cambrics	„ 1,14,539	„ 1,57,275	„ 96,110	„ 1,66,164	„ 1,13,465	„ 1,11,112	„ 2,22,629	„ 55,177	„ 1,09,408	„ 99,478
„ Mulls	„ 512	„ 309	„ 628	„ 200	„ 1,505	„ 3,554	„	„ 117	„	„ .....
„ Jacconets	„ 90,350	„ 1,81,934	„ 50,714	„ 41,299	„ 62,535	„ 34,947	„ 68,883	„ 19,952	„ 23,870	„ 26,556
Prints and Chintz, all Widths and Lengths...	„ 20,78,892	„ 19,68,620	„ 15,21,883	„ 15,98,287	„ 17,79,281	„ 16,68,789	„ 19,43,064	„ 10,19,678	„ 13,87,624	„ 7,91,893
Printed Muslins and Jacconets, all Widths and Lengths ...	„ 4,69,056	„ 4,30,089	„ 3,60,022	„ 4,27,476	„ 5,69,362	„ 3,42,582	„ 5,94,043	„ 2,84,270	„ 4,46,004	„ 72,818
Lappets, White	„ 2,38,718	„ 2,22,063	„ 1,19,435	„ 1,51,411	„ 1,49,194	„ 1,25,003	„ 1,63,281	„ 1,30,314	„ 1,21,675	„ 79,294
„ Colored	„ 1,04,609	„ 1,03,019	„ 68,015	„ 63,901	„ 99,117	„ 50,103	„ 62,240	„ 63,902	„ 69,586	„ 41,868
Lappet and Lace Scarfs	„ 70,453	„ 46,773	„ 52,951	„ 69,851	„ 73,816	„ 58,814	„ 65,515	„ 33,341	„ 58,414	„ 22,265
Dhotics, Grey	„ 37,74,353	„ 54,93,915	„ 33,16,919	„ 32,65,178	„ 34,26,233	„ 33,48,861	„ 44,88,320	„ 30,44,779	„ 36,27,489	„ 30,94,888
„ Bleached	„ 5,48,672	„ 5,32,240	„ 7,30,815	„ 5,86,035	„ 7,33,356	„ 4,44,267	„ 6,06,542	„ 5,40,275	„ 5,40,165	„ 4,11,254
Scarfs and Sarries, Grey...	„ 4,74,278	„ 9,68,956	„ 5,44,047	„ 4,58,526	„ 4,67,510	„ 3,34,016	„ 2,97,786	„ 1,83,629	„ 2,97,059	„ 2,44,584
„ „ Bleached	„ 8,44,172	„ 6,74,306	„ 7,49,018	„ 5,62,777	„ 7,14,564	„ 3,28,496	„ 5,47,422	„ 3,91,391	„ 5,17,573	„ 2,69,829
„ „ Colored and Printed ...	„ 2,26,616	„ 3,81,234	„ 2,79,648	„ 2,59,769	„ 2,94,742	„ 2,42,555	„ 3,96,854	„ 4,26,902	„ 4,50,978	„ 5,89,368
Book Muslins	„ 1,16,784	„ 1,21,999	„ 86,511	„ 1,12,648	„ 1,27,265	„ 1,40,348	„ 1,69,803	„ 1,12,922	„ 3,31,810	„ 1,94,480
Gauze, Plain, Figured, Striped and Checked... ...	„ 3,37,837	„ 3,37,076	„ 1,73,305	„ 1,84,234	„ 2,86,732	„ 2,08,777	„ 3,29,603	„ 1,83,525	„ 4,75,866	„ 2,70,923
Doria and Mull Stripes	„ 12,71,291	„ 12,47,752	„ 8,99,003	„ 10,53,834	„ 10,65,939	„ 11,17,989	„ 13,97,040	„ 10,05,337	„ 11,45,682	„ 7,31,873
Cotton Ticks	„ 2,777	„ 2,714	„ 2,143	„ 1,879	„ 3,204	„ 4,953	„ 2,764	„ 5,184	„ 6,353	„ 1,614
Twills and Drills, Colored	„ 48,672	„ 52,494	„ 58,998	„ 66,427	„ 64,789	„ 79,562	„ 72,311	„ 58,284	„ 63,099	„ 61,437
Imitation Linen Dhoties and Sarries... ...	„ 64,029	„ 54,849	„ 63,659	„ 64,311	„ 45,027	„ 51,817	„ 46,782	„ 27,928	„ 59,449	„ 21,785
Embd. Muslins, Jacconets, and Scarfs (White) ...	„ 1,62,001	„ 1,27,827	„ 90,371	„ 1,30,390	„ 1,19,515	„ 1,39,171	„ 1,76,816	„ 69,236	„ 1,33,276	„ 1,09,591
33/36 in. 4 to 5 yards Khunds	„ 31,458	„ 13,513	„ 29,424	„ 8,058	„ 963	„ 1,768	„	„	„	„ .....
39 in. × 12 yds. Nainsooks, Colored and Printed ...	„	„ 40,892	„ 15,004	„ 22,000	„ 11,889	„ 22,835	„ 17,199	„ 12,103	„ 11,367	„ 12,624
Trouserings	„	„	„	„	„ 44,928	„ 45,460	„ 33,111	„ 39,362	„ 54,532	„ 22,139
Chequered Mulls	„	„	„	„	„ 10,650	„ 12,839	„ 13,784	„	„	„ .....
Harwards, Oxfords, Zephyrs, &c.	„	„	„	„	„	„	„ 30,364	„ 42,614	„ 51,334	„ 17,420
Satin	„	„	„	„	„	„	„ 78,484	„ 30,607	„ 80,903	„ 61,496
Coatings	„	„	„	„	„	„	„	„ 14,191	„ 32,341	„ 31,821
Italians	„	„	„	„	„	„	„	„	„ 34,946	„ 8,363
Total for 12 months ...	Ps.1,11,63,831	Ps. 1,32,33,772	Ps. 94,03,818	Ps. 94,03,344	Ps.1,04,06,687	Ps. 90,50,370	Ps.1,20,66,642	Ps. 79,02,383	Ps.1,03,23,457	Ps. 73,42,617
Nets Total for 12 months ...	yds. 14,01,220	yds. 14,10,883	yds. 12,03,222	yds. 19,45,704	yds. 12,63,223	yds. 17,92,896	yds. 17,53,199	yds. 12,64,368	yds. 18,48,229	yds. 11,26,765
Handkerchiefs, White Do. ...	doz. 1,10,120	doz. 97,050	doz. 1,18,340	doz. 1,05,767	doz. 58,629	doz. 1,28,427	doz. 94,357	doz. 1,18,574	doz. 1,93,789	doz. 1,12,134
„ Printed Do. ...	„ 8,81,701	„ 7,86,191	„ 9,83,764	„ 7,28,163	„ 6,27,317	„ 8,48,332	„ 7,30,297	„ 7,30,226	„ 6,46,876	„ 8,16,254

Description of Goods.	From 1st Jan. to 31st Dec. 1888.	From 1st Jan. to 31st Dec. 1889.	From 1st Jan. to 31st Dec. 1890.	From 1st Jan. to 31st Dec. 1891.	From 1st Jan. to 31st Dec. 1892.	From 1st Jan. to 31st Dec. 1893.	From 1st Jan. to 31st Dec. 1894.	From 1st Jan. to 31st Dec. 1895.	From 1st Jan. to 31st Dec. 1896.	From 1st Jan. to 31st Dec. 1897.
YARNS.										
Grey Mule and Medio, 10/24's say 20's	lbs. 23,210	lbs. 3,640	lbs. 11,910	lbs. 12,848	lbs. ...	lbs. 400	lbs. 280	lbs. 900	lbs. 20,140	lbs. 2,005
" " 26/32's " 30's	" 12,78,372	" 4,81,300	" 5,73,418	" 6,63,005	" 5,76,377	" 6,70,660	" 6,52,005	" 7,83,400	" 7,67,318	" 10,77,722
" " 34/42's " 40's	" 22,53,755	" 19,88,495	" 15,40,172	" 25,39,848	" 14,06,546	" 6,63,999	" 9,84,490	" 13,65,527	" 17,54,984	" 12,11,967
" " 44/52's " 50's	" 10,13,371	" 7,01,450	" 6,68,710	" 7,98,311	" 6,77,178	" 4,92,155	" 5,60,289	" 6,59,523	" 8,14,011	" 4,95,792
" " 54/60's " 60's	" 6,66,277	" 8,07,170	" 5,45,254	" 7,35,876	" 2,78,875	" 2,97,031	" 3,96,712	" 2,82,903	" 5,80,556	" 3,59,317
" " above 60's	" 33,970	" 38,617	" 47,477	" 37,606	" 56,812	" 58,524	" 99,332	" 50,002	" 1,26,751	" 1,34,088
Grey Water and Mock, 16/24's say 20's	" 1,09,864	" 27,100	" 40,405	" 12,000	" 8,174	" 8,100	" 14,464	" 6,000	" 9,000	" 6,650
" " 26/32's " 30's	" 38,43,676	" 28,67,125	" 34,38,258	" 31,28,504	" 27,45,081	" 21,03,369	" 34,88,870	" 33,36,916	" 34,53,975	" 38,70,442
" " 40's	" 5,37,440	" 4,90,810	" 6,25,508	" 7,20,316	" 5,46,745	" 3,09,540	" 5,54,708	" 6,54,840	" 6,19,647	" 6,23,365
" " above 40's	" 10,760	" 14,190	" 47,300	" 61,195	" 17,096	" 4,530	" 9,561	" 8,308	" 33,100	" 26,763
Total for 12 months (Grey Yarns)... ...	lbs. 97,75,595	lbs. 69,19,897	lbs. 75,38,412	lbs. 87,09,509	lbs. 63,12,879	lbs. 46,08,308	lbs. 67,60,211	lbs. 71,48,819	lbs. 81,79,482	lbs. 78,08,611
Bleached ... ... Total for 12 months ...	lbs. 3,05,769	lbs. 2,65,528	lbs. 2,93,521	lbs. 3,51,728	lbs. 4,46,018	lbs. 4,99,883	lbs. 4,29,568	lbs. 5,00,767	lbs. 5,78,983	lbs. 4,26,951
Turkey Red	lbs. 62,32,297	lbs. 41,99,615	lbs. 53,38,697	lbs. 39,90,394	lbs. 33,34,644	lbs. 29,96,241	lbs. 19,70,988	lbs. 17,12,417	lbs. 18,61,219	lbs. 9,83,052
Orange and Yellow	" 10,64,087	" 9,26,716	" 11,39,004	" 10,65,665	" 11,16,325	" 8,66,928	" 10,26,640	" 7,52,471	" 6,32,261	" 5,06,761
Green	" 5,65,678	" 6,57,320	" 6,04,760	" 5,67,936	" 5,69,230	" 4,07,429	" 4,91,980	" 4,28,769	" 3,70,551	" 2,85,050
Imperial Red	" 6,500	" 15,650	" 3,400	" 11,600	" 1,700	} 19,018	" 11,414	" 5,047	" 21,232	" 7,488
Other Colours	" 7,695	" 5,793	" 23,653	" 11,159	" 19,634					
Total for 12 months (Coloured Yarns)...	lbs. 78,76,252	lbs. 58,05,094	lbs. 71,09,514	lbs. 56,46,754	lbs. 50,41,535	lbs. 42,89,016	lbs. 35,01,022	lbs. 28,98,704	lbs. 28,86,243	lbs. 17,82,301
Total all Yarns...	lbs. 1,79,57,616	lbs. 1,29,90,519	lbs. 1,49,41,447	lbs. 1,47,07,991	lbs. 1,18,00,430	lbs. 93,97,207	lbs. 1,06,90,801	lbs. 1,05,47,790	lbs. 1,16,44,708	lbs. 1,00,17,863
SUNDRY.										
Coals (from Europe and Australia). Total for 12 months...	Tons 5,79,278	Tons 5,57,571	Tons 5,30,316	Tons 5,63,483	Tons 4,90,469	Tons 4,67,153	Tons 5,53,964	Tons 5,75,249	Tons 4,10,722	Tons 1,36,698
Coke (from Europe). Do. ...	" 5,230	" 5,406	" 3,856	" 4,825	" 4,133	" 5,115	" 4,444	" 4,251	" 7,368	" 5,268

EXPORTS OF INDIAN MANUFACTURED PIECE-GOODS AND YARNS,

BY STEAMERS, SHIPS, AND NATIVE CRAFT.

From 1st January to 31st December 1897.

As per Export General Manifests.

TO	Grey and White Piece-Goods.			Coloured Piece-Goods.		Total.		Twist.	
	Pckges.	Yards.	lbs.	Pckges.	Yards.	Pckges.	Yards.	Bales.	Lbs.
CALCUTTA	8,820	1,27,01,754	36,54,399	237	2,93,078	9,057	1,29,94,832	36,253	1,44,20,920
MADRAS	19	30,020	8,726	12	17,760	31	47,780	436	1,47,102
NICOBAR	.....	.....	.....	1	600	1	600	...	.....
MALABAR AND COROMANDEL COASTS (Calicut, Cochin, Tellicherry, Cannanore, Mangalore, Tuticorin, Beypore, Cocanada, Vizagapatam, &c.)	566	3,77,758	2,84,066	116	2,72,450	682	11,50,208	20,766	76,38,330
SCIND (Kurrachee)	22,686	3,91,98,052	90,09,172	509	7,85,554	23,145	3,99,83,606	2,638	9,28,300
KUTCH AND KATTYAWAR	1,824	30,71,507	7,88,296	65	1,02,500	1,889	31,74,007	4,965	17,39,956
BRITISH CONCAN & GUZERAT (Ratnagherry, Carwar, Vingorla, Compta, Hurnee, Caranja, Panwell, Malwan, Surat, Broach, &c.)	910	15,63,622	3,71,056	916	12,32,917	1,826	27,96,539	508	1,63,228
FOREIGN CONCAN (Jafferabad, Shreevurdhan, Rajpoori, Jambli, Coombharoo, &c.)	25	45,774	10,598	29	42,412	54	88,186	12	1,360
MARMAGOA, GOA, DAMAUN AND DIU	101	1,50,461	45,293	593	9,72,599	694	11,23,060	66	17,174
BRITISH BURMAH (Rangoon and Moulmein.)	679	8,30,071	2,69,892	942	14,55,358	1,621	22,85,429	8,703	28,00,590
CEYLON (Colombo and Galle)	38	1,18,800	52,345	4	8,280	42	1,27,080	26	7,800
CHINA (Hongkong)	221	3,16,115	79,112	1	200	222	3,16,315	2,08,085	8,32,34,000
CHINA (Shanghai)	2,147	27,20,560	7,05,280	...	...	2,147	27,20,560	1,53,016	6,12,06,400
CHINA (Hanoi, Tientsin, &c.)	.....	.....	.....	...	...	...	.....	120	48,000
JAPAN (Yokohama and Kobe)	15	21,988	6,622	...	...	15	21,988	645	2,58,000
JAPAN (Haiphong)	.....	.....	.....	...	...	...	.....	...	.....
STRAITS SETTLEMENTS (Penang and Singapore).	764	11,53,233	3,38,035	320	2,76,403	1,084	14,29,636	10,487	35,36,552
PERSIA (Bushire, Abbas, Mahmorah, &c.)	570	9,15,458	2,89,428	261	3,58,472	831	12,73,930	2,410	9,05,635
ARABIA (Muscat, Hoodeida, Jeddah, &c.)	1,424	19,64,673	5,36,263	267	5,35,396	1,691	25,00,069	1,444	4,75,836
TURKEY IN ASIA (Smyrna, Beyrout, Bagdad, Bussorah, &c.)	903	15,29,986	4,37,297	169	2,09,787	1,072	17,39,773	2,061	8,06,700
MEKRAN AND SONMIANI (Vermalla, Gwadhur, &c.)	208	2,33,106	70,493	5	7,400	208	2,90,506	1	350
ADEN	10,233	1,45,79,928	38,11,593	754	13,49,176	11,037	1,59,29,104	5,548	20,48,645
AFRICA (Mauritius)	54	62,733	30,036	60	75,601	114	1,38,339	...	.....
AFRICA (Zanzibar)	11,482	1,15,72,698	23,59,729	187	2,21,989	11,669	1,17,93,782	299	94,840
AFRICA (Mozambique)	4,665	55,96,011	11,02,908	77	96,349	4,742	56,92,360	1	300
AFRICA (Suakim)	49	85,275	24,186	13	32,390	62	1,17,665	...	.....
AFRICA (Egypt)	35	60,050	16,799	3	15,820	38	75,870	82	32,800
AFRICA (Natal)	671	9,07,420	1,57,276	30	7,225	701	9,14,645	...	.....
AFRICA (Hullulla, Beira, &c.)	277	3,55,275	99,191	27	21,940	304	3,77,215	...	.....
AFRICA (Madagascar)	211	2,33,655	62,250	11	11,745	222	2,45,400	4	1,390
ABYSSINIA (Massowa)	116	1,63,100	31,625	...	...	116	1,63,100	...	.....
SUMATRA (Padang)	.....	.....	.....	...	...	...	.....	115	46,000
JAVA (Batavia, Cheribon, &c.)	10	16,950	3,750	...	...	10	16,950	2,036	4,39,218
SIAM (Bangkok)	.....	.....	.....	...	...	...	.....	...	.....
LACADIVES AND MALDIVES	.....	.....	.....	...	...	...	.....	...	.....
EAST INDIAN & PHILIPPINE ISLANDS (Manilla, Maccasar, &c.)	.....	.....	.....	10	20,000	10	20,000	483	1,73,915
EUROPE	.....	.....	.....	...	...	—	.....	50	20,000
AUSTRALIA	.....	.....	.....	...	...	...	.....	...	.....
AMERICA	.....	.....	.....	...	...	...	.....	...	.....
Total Exports from 1st January to 31st December 1897	69,718	10,11,26,083	2,51,62,666	5,619	84,22,451	75,337	10,95,48,534	4,61,260	18,11,84,351
Exported same time 1896	87,364	12,29,74,132	3,15,20,976	6,411	98,54,183	93,775	13,28,28,315	5,84,599	22,93,46,959
Do. do. 1895	92,358	12,84,65,625	3,17,23,691	5,726	88,09,449	98,079	13,72,73,074	4,96,421	19,26,02,163
Do. do. 1894	82,151	11,39,60,215	2,91,05,588	4,057	63,60,875	86,208	12,03,21,090	4,68,295	18,21,22,551
Do. do. 1893	66,389	9,73,66,292	2,31,69,762	3,661	65,61,214	70,050	10,39,27,506	4,12,584	15,99,60,236
Do. do. 1892	67,305	9,97,54,263	2,30,33,693	3,210	68,37,067	70,515	10,65,91,330	4,37,773	19,07,05,398
Do. do. 1891	58,980	8,85,23,452	2,09,57,195	2,679	55,40,421	61,659	9,40,63,873	4,65,999	18,16,45,149
Do. do. 1890	57,385	8,51,66,237	2,04,47,589	2,294	48,87,121	59,679	9,00,53,358	4,40,220	17,19,38,173
Do. do. 1889	50,470	7,81,40,482	1,81,76,366	2,599	48,37,045	53,069	8,29,77,527	3,81,729	15,04,97,227
Do. do. 1888	57,174	8,87,97,223	2,15,00,740	3,074	56,36,166	60,248	9,44,33,389	3,48,030	13,45,22,583

EXPORTS OF EUROPE MANUFACTURED PIECE-GOODS AND YARNS, BY STEAMERS, SHIPS, AND NATIVE CRAFT.

From 1st January to 31st December 1897.

As per Export General Manifests.

TO	Piece-Goods.								Total.		Twist.	
	Grey.		White.		Colored and Printed.		Country Dyed.					
	Pckgs.	Yards.	Pckgs.	Yards.	Pckgs.	Yards.	Pckgs.	Yards.	Pckgs.	Yards.	Pckgs.	Lbs.
Calcutta	224	3,41,529	200	4,53,496	131	2,55,320	...	.....	555	10,51,345	68	27,100
Madras	488	11,11,006	84	1,39,282	335	5,69,759	...	.....	907	18,70,047	2	600
Nicobar	1	1,980	4	5,220	5	4 990	...	.....	10	12,190	...	.....
Malabar and Coromandel Coasts (Calicut, Cochin, Tellicherry, Cannanore, Mangalore, Tuticorin, Beypore, Cocanada, Vizagapatam, &c.)	6,192	1,42,18,810	1,804	39,05,914	640	17,91,032	80	1,94,904	8,216	2,01,10,660	668	2,19,420
Scind (Kurrachee)	9,083	2,02,14,811	12,584	3,45,77,647	3,718	98,32,913	59	1,68,675	25,444	6,47,94,046	1,071	3,52,700
Kutch and Kattyawar	6,272	1,34,38,800	810	25,02,910	1,425	40,00,081	25	62,128	8,532	2,00,38,919	532	1,68,105
British Concan & Guzerat (Rutnagherry, Carwar, Vingorla, Compta, Hurnee, Caranja, Panwell, Malwan, Surat, Broach, &c.)	1,144	23,42,539	69	1,97,510	141	3,29,069	1	2,286	1,355	28,71,394	327	80,167
Foreign Concan (Jafferabad, Shreevurdhan, Rajpoori, Jambli, Coombharoo, &c.)	49	77,937	3	6,954	5	15,216	...	.....	57	1,00,107	13	1,535
Marmagoa, Goa, Damaun, and Diu	230	4,66,612	65	1,53,014	180	3,46,872	7	4,274	482	9,75,772	27	6,800
British Burmah (Rangoon and Moulmein.)	1,437	19,98,402	222	4,45,177	600	12,50,717	11	22,552	2,290	37,09,848	8	2,200
Ceylon (Colombo and Galle.)	63	1,86,366	37	2,08,775	140	4,14,862	28	81,016	268	8,91,019	20	5,835
China (Hongkong)	2	698	11	5,576	48	54,572	...	.....	61	60,786	...	.....
China (Shanghai)	5	12,000	1	840	...	.....	...	.....	6	12,840	...	.....
China (Hanoi, Amoy, Tientsin, &c.)	...	.....	...	.....	...	.....	...	.....	...	.....	...	.....
Japan (Yokohama and Kobe.)	...	.....	...	.....	...	.....	...	.....	...	.....	...	.....
Straits Settlements (Penang and Singapore.)	...	600	319	7,08,760	960	26,86,652	2,766	43,19,006	4,045	77,15,018	5	675
Persia (Bushire, Abbas, Mahmorah, &c.)	2,880	49,75,440	708	18,05,434	1,114	22,38,388	6,808	1,20,21,877	11,010	2,10,41,139	4,002	11,80,420
Arabia (Muscat, Hoodeida, Jeddah, &c.)	1,061	20,64,818	748	19,39,004	578	13,41,767	1,542	43,26,452	3,924	96,72,036	321	98,797
Turkey in Asia (Smyrna, Beyrout, Bagdad Bassorah, &c.)	194	3,96,952	18	48,023	54	1,23,633	2,403	21,80,865	2,669	27,48,973	43	12,900
Meckran (Vermulla, Gwadhar, &c.)	3	7,818	4	12,428	6	16,885	2	1,730	15	38,856	33	10,045
Aden	330	7,74,949	673	19,11,611	484	12,39,348	496	16,79,225	1,983	56,05,133	345	1,14,530
Africa (Madagascar)	41	1,12,801	37	95,678	59	1,44,297	78	1,58,885	215	5,06,661	...	.....
Africa (Mauritius)	217	4,04,688	240	5,03,460	264	5,88,593	11	23,500	732	15,20,241	...	.....
Africa (Zanzibar)	456	7,75,652	333	7,90,624	282	6,31,896	3,976	52,56,131	5,047	74,94,303	46	12,660
Africa (Mozambique)	506	9,68,053	120	2,48,436	212	5,64,138	2,062	24,60,525	2,900	42,41,152	...	.....
Africa (Suakim)	...	450	...	.....	1	2,080	...	.....	1	2,530	...	.....
Africa (Egypt)	7	12,284	4	3,920	1	500	...	.....	12	16,704	...	.....
Africa (Natal)	18	28,050	25	41,074	214	3,78,358	12	14,770	269	4,57,252	...	.....
Africa (Hullulla, Beira, &c.)	40	64,502	37	50,718	20	42,714	140	1,88,317	237	3,46,251	...	.....
Abyssinia (Massowa)	...	.....	...	.....	...	.....	...	.....	...	.....	...	.....
Siam (Sangkok)	...	.....	...	.....	1	1,000	3	7,200	4	8,200	...	.....
East Indian and Philippine Islands (Manila, Maccasar, &c.)	...	.....	3	1,750	1	480	...	.....	4	2,230	...	.....
Laccadives and Maldives	...	.....	...	.....	...	.....	...	.....	...	.....	...	.....
Java (Batavia, Cheribon, &c.)	...	.....	1	144	...	.....	...	.....	1	144	...	.....
Australia (Melbourne, Sydney, &c.)	...	.....	...	.....	...	.....	...	.....	...	.....	...	.....
Europe	10	5,245	9	32,916	36	61,830	1	440	56	1,00,431	18	5,162
New Zealand (Fiji)	...	.....	...	.....	...	.....	...	.....	...	.....	...	.....
Batoum	...	.....	22	52,980	1	2,100	...	.....	23	55,080	...	.....
America	...	.....	...	.....	12	19,224	...	.....	12	19,224	...	.....
Total Exports from 1st January to 31st December 1897	30,473	6,50,44,122	18,695	5,09,02,275	11,663	2,89,44,776	20,511	3,31,99,258	81,342	17,80,90,431	7,549	26,09,651
Exported same time 1896	31,144	6,86,69,759	20,842	5,68,82,731	16 263	4,21,98,286	19,888	3,42,23,239	88,137	20,19,94,015	8.991	27,64,643
Do. do. 1895	35,793	7,91,77,054	19,170	5,36,58,845	19,762	5,10,95,577	23,544	4,33,16,546	1,03,269	22,72,47,522	11,674	33,32,649
Do. do. 1894	33,539	8,65,64,438	20,324	5,50,32,788	19,026	4,84,36,921	22,961	3,65,18,248	1,00,850	22,65,52,395	12,903	38,94,287
Do. do. 1893	35,480	8,44,07,948	18,185	4,93,31,052	17,946	4,79,15,622	18,664	3,22,68,665	90,275	21,39,83,267	10,965	31,34,196
Do. do. 1892	32,050	7,81,52,653	16,997	4,57,36,030	15,750	4,19,55,704	21,763	3,69,95,586	86,560	20,28,39,763	11,491	35,57,876
Do. do. 1891	32,913	8,35,86,188	18,465	4,98,66,694	14,286	3,89,50,884	21,048	3,57,19,244	86,737	20,81,25,010	13,169	40,60,501
Do. do. 1890	29,770	7,58,04,814	15,402	4,40,74,679	12,404	3,43,28,128	20,641	3,30,46,996	78,217	18,72,54,612	12,804	37,60,981
Do. do. 1889	31,035	7,84,69,190	15 603	4,59 33,614	13,979	3,89,51,772	22,890	3,57,17,877	83,507	19,90,72,453	13,031	39,58,695
Do. do. 1888	29,313	7,41,44,219	14,025	4,44,23,439	14,212	4,25,54,538	20,459	3,52,10,717	78,009	19,63,32,913	14,797	44,76,460

EXPORTS OF INDIAN MANUFACTURED PIECE-GOODS AND YARNS BY RAILWAYS

From 1st January to 31st December 1897.

G. I. P. RAILWAY, NORTH-EAST LINE.

STATIONS.	COUNTRY PIECE-GOODS.		COUNTRY TWIST.		REMARKS.
	Packages.	Indian Maunds.	Packages.	Indian Maunds.	
TITWALA TO KASARA ...	7	17	2	7	
IGATPURI	17	50	...	...	
DEOLALI	6	17	...	...	
GHOTI	...	...	1	3	
NASIK ROAD	27	129	265	297	
KHERWARI	...	...	2	3	
NIPHAD	3	15	...	...	
LASALGAON	7	32	9	19	
MUNMAR	10	54	454	1,566	
NANDGAON	10	35	97	218	
CHALISGAON	5	28	41	88	
KAJGAON	1	3	9	14	
PACHORA	2	9	11	16	
MAHEJI	...	...	...	...	
MHASAWAD	...	...	6	6	
JALGAON	5	14	90	347	
BHADLI	...	...	...	...	
BHUSAWAL	7	25	18	46	
NARGAON	...	...	3	9	
MALKAPUR	4	25	13	22	
NANDURA	9	59	12	17	
SHEGAON	3	8	7	13	
KHAMGAON	4	20	24	27	
PARAS	5	22	6	19	
AKOLA	15	73	81	163	
MURTIZAPUR	4	21	15	20	
AMRAOTI	24	123	20	57	
CHANDUR	...	...	7	13	
DHAMANGAON	2	14	19	23	
PULGAON	...	...	5	5	
WARDHA	...	...	17	20	
SONEGAON*	...	...	...	...	
HINGANGHAT*	2	2	13	19	
WARORA*	1	4	14	16	
SINDI	...	...	...	...	
NAGPUR	37	131	120	266	
OTHER STATIONS BETWEEN TITWALA AND NAGPUR ...	...	...	4	5	
SAUDA	3	17	18	35	
RAWER	2	9	3	9	
BURHANPUR	8	39	11	27	
DONGARGAON	...	...	...	...	
KHANDWA	...	...	29	122	
KHIRKIAN	...	...	3	5	
HARDA	4	8	6	8	
TIMARNI	...	...	...	...	
SIONI	...	...	4	2	
ITARSI	...	...	...	...	
SOHAGPUR	...	...	7	11	
PIPARIA	...	...	1	1	
BANKHERI	...	...	...	...	
GADARWARA	1	6	22	23	
KARELI	2	8	1	1	
NURSINGHPUR	...	...	12	17	
CHINDWARA*	...	...	...	...	
JABALPUR	111	491	191	425	
OTHER STATIONS BETWEEN SAUDA AND JABALPUR ...	3	20	...	...	
TOTAL EXPORTS, N.-E. LINE	351	1,578	1,693	4,030	

* Wardha Coal State Railway.

G. I. P. RAILWAY, SOUTH-EAST LINE.

STATIONS.	Country Piece-Goods.		Country Twist.		Remarks.
	Pckgs.	Indian Maunds.	Pckgs.	Indian Maunds.	
THANA AND KALYAN	9	43	...	...	
NERAL	5	5	...	...	
LANAULI	3	10	...	...	
KARJAT	2	8	...	...	
TALEGAON	7	40	10	29	
CHINCHWAD	...	...	...	...	
KIRKEE	4	25	...	...	
POONA	236	1,005	146	521	
KHEDGAON	...	...	...	...	
DIKSAL	4	23	5	11	
JEUR	6	29	3	12	
KEM	5	20	6	17	
BARSI ROAD	4	21	60	110	
BARSI TOWN†	8	60	463	451	
SHOLAPUR	14	69	2,352	2,465	
GULBARGA	2	10	37	110	
YADAGIRI	1	3	...	...	
SAIDAPUR ROAD	4	21	10	33	
RAICHUR	1	4	13	27	
OTHER STATIONS BETWEEN THANA AND RAICHUR ...	4	24	9	20	
TOTAL EXPORTS, S.-E. LINE.	319	1,420	3,114	3,806	
GRAND TOTAL...	670	2,998	4,807	7,836	
TOTAL EXPORTS FOR 1897...	670	2,998	4,807	7,836	
Do. do. 1896...	778	3,704	2,428	5,952	
Do. do. 1895...	1,163	5,257	5,212	7,090	
Do. do. 1894...	3,979	20,997	6,990	13,441	
Do. do. 1893...	1,522	7,451	6,914	10,521	
Do. do. 1892...	1,035	5,135	11,834	17,117	
Do. do. 1891...	4,205	21,409	5,800	17,051	
Do. do. 1890...	9,937	54,510	8,410	32,821	

TO STATIONS ON THE BENGAL-NAGPUR RAILWAY AND ITS CONNECTIONS.

TAMSAR ROAD	...	...	...	...
KAMPTEE	5	27	29	120
BELASPUR	6	9	23	44
GONDIA	...	...	...	...
DONGARGARH	...	...	...	...
RAJ-NANDGAON	1	2	2	7
DRUG	1	2	...	...
RAIPUR	...	...	23	46
BHATAPARA	...	...	...	...
RAIGARH	...	...	3	10
CHAMPA	...	...	...	...
AKALTARA	...	...	...	...
JHARSUGUDA	...	...	...	...
CALCUTTA	14	55	3	9
AGRA	...	...	...	...
CAWNPORE	...	...	...	...
OTHER STATIONS	4	15	3	9
TOTAL EXPORTS FOR 1897...	31	110	86	245
Do. do. 1896...	69	262	79	264
Do. do. 1895...	174	631	109	475
Do. do. 1894...	525	1,850	182	787
Do. do. 1893...	46	170	26	117
Do. do. 1892...	36	153	138	569
Do. do. 1891...	241	944	1,279	5,745
Do. do. 1890...	766	3,184	950	4,307

† Barsi Light Railways.

TO STATIONS ON THE INDIAN MIDLAND RAILWAY AND ITS CONNECTIONS.

STATIONS.	Country Piece-Goods.		Country-Twist.		Remarks.
	Pckgs.	Indian Maunds.	Pckgs.	Indian Maunds.	
HOSHANGABAD	1	3	17	26	
BHOPAL	3	5	104	208	
BHILSA	...	...	9	21	
BASODA	...	...	...	...	
BAMORA	...	...	4	5	
BINA...	2	2	2	2	
LALITPUR...	...	...	2	3	
TALBAHAT	...	...	...	...	
JHANSI	8	12	2	7	
AGRA FORT	...	...	4	9	
GWALIOR	5	22	...	...	
KHORAI	...	...	1	3	
SAUGOR	8	18	37	69	
LUCKNOW	151	444	102	247	
NANPARA	...	...	...	...	
BAHRAICH	1	1	...	...	
CALCUTTA	...	...	...	...	
CAWNPORE (VIA ITARSI) ...	3,684	18,792	85	233	
BARABANKI	...	...	...	...	
MORAR ROAD	...	...	...	...	
MAU RANIPUR	...	...	...	...	
SUMER	...	...	...	...	
SEOHARA	...	...	...	...	
LAKHIMPUR	...	...	...	...	
MANIKPUR	...	...	...	...	
TICOMGARH	...	...	...	...	
NOWGANG...	2	6	...	...	
DAMOH	...	...	8	11	
SEHORE	3	15	22	30	
GARAKOTA	...	...	...	...	
SERONJ	...	...	6	9	
GUNA	2	3	3	3	
OTHER STATIONS	202	545	58	164	
TOTAL EXPORTS FOR 1897...	4,072	19,868	466	1,050	
Do. do. 1896...	3,167	16,382	177	501	
Do. do. 1895...	3,780	19,292	159	627	
Do. do. 1894...	5,365	26,664	1,583	7,463	
Do. do. 1893...	7,089	36,798	1,576	7,814	
Do. do. 1892...	4,890	26,221	285	1,085	
Do. do. 1891...	2,798	14,243	322	1,430	
Do. do. 1890...	2,810	13,383	211	871	

TO STATIONS ON THE MADRAS RAILWAY AND ITS CONNECTIONS.

ADONI	...	...	13	50
CUDDAPAH	...	...	...	...
MADRAS	161	714	33	154
METTUPALAIYAM	17	56	...	...
TADPATRI	...	...	1	2
BANGALORE	1	2	...	...
OTHER STATIONS	1	3	1	5
TOTAL EXPORTS FOR 1897...	180	775	48	211
Do. do. 1896...	248	1,230	47	231
Do. do. 1895...	46	204	43	135
Do. do. 1894...	43	205	42	120
Do. do. 1893...	84	431	9	29
Do. do. 1892...	54	177	25	85
Do. do. 1891...	90	308	24	92
Do. do. 1890...	86	407	57	234
Do. do. 1889...	3	9	...	...
Do. do. 1888...	11	50	6	22

TO STATIONS ON THE DHOND AND MUNMAD STATE RAILWAY.

STATIONS.	Country Piece-Goods.		Country Twist.		Remarks.
	Packages.	Indian Maunds.	Packages.	Indian Maunds.	
PIMPRI	...	...	...	...	
AHMEDNAGAR	50	150	32	94	
VAMBORI	...	...	...	...	
RAHURI	...	...	...	...	
BELAPUR	1	5	...	...	
CHITALI	...	...	...	...	
PUNTAMBA	...	...	...	...	
YEOLA	5	29	4	5	
OTHER STATIONS	1	4	...	...	
TOTAL EXPORTS FOR 1897 ...	57	188	36	99	
Do. do. 1896 ...	53	286	25	95	
Do. do. 1895 ...	84	365	42	99	
Do. do. 1894 ...	453	2,450	36	131	
Do. do. 1893 ...	66	357	60	261	
Do. do. 1892 ...	52	239	83	320	
Do. do. 1891 ...	502	2,562	187	704	
Do. do. 1890 ...	1,309	7,047	772	3,112	
Do. do. 1889 ...	29	193	3	10	
Do. do. 1888 ...	30	160	20	65	

TO STATIONS ON THE EAST INDIA AND CONNECTED RAILWAYS *via* G. I. P.

SEHORA ROAD	.....	.....	.....	.....
KUTNEE	.....	.....	19	80
MAIHAR	2	10	.....	.....
MEJA ROAD	.....	.....	.....	.....
SUTNA	27	103	1	1
MIRZAPUR	.....	.....	.....	.....
AHRAURA ROAD	.....	.....	.....	.....
MOGUL SERAI	.....	.....	.....	.....
GHAZIPUR	.....	.....	.....	.....
PATNA CITY	1	4	72	228
CALCUTTA	11	23	.....	.....
ALLAHARAD	23	64	17	43
CAWNPORE (VIA JABALPUR) ...	61	216	18	73
BENARES	3	4	11	28
JAUNPUR CITY...	2	3	.....	.....
AKBARPUR	.....	.....	.....	.....
BHATAPURA	.....	.....	.....	.....
CHAMPA	.....	.....	.....	.....
RAIPUR	11	27	.....	.....
MOZUFFERPORE	.....	.....	.....	.....
OTHER STATIONS	6	7	4	12
TOTAL EXPORTS FOR 1897 ...	137	451	142	415
Do. do. 1896 ...	74	307	376	1,043
Do. do. 1895 ...	29	78	305	1,103
Do. do. 1894 ...	311	1,126	635	2,656
Do. do. 1893 ...	272	1,095	696	2,683
Do. do. 1892 ...	245	806	285	1,067
Do. do. 1891 ...	3,227	16,951	546	2,098
Do. do. 1890 ...	5,014	25,673	333	1,758
Do. do. 1889 ...	991	4,510	12	61
Do. do. 1888 ...	570	2,804	5	15

TO STATIONS ON THE SOUTHERN MAHRATTA RAILWAY.

INDI ROAD...	2	15	5	22
BIJAPUR	.....	.....	8	17
TELGI	1	5	3	11
ALIMATI	1	4	1	5
BAGALKOT	3	14	9	34
KATGERI	2	2	.....	.....
ALUR	3	9	.....	.....
GADAG	6	33	66	246
VITTA	.....	.....	.....	.....
KURNOOL ROAD	.....	.....	57	281
KOPBAL	.....	.....	.....	.....
HASPET	.....	.....	.....	.....
BELLARY	5	16	119	458
HUBLI	9	41	55	151
DHARWAR...	2	10	4	8
YALVIGI	1	4	.....	.....
Carried forward...	35	153	327	1,233

TO STATIONS ON THE SOUTHERN MAHRATTA RAILWAY—*continued.*

STATIONS.	COUNTRY PIECE-GOODS.		COUNTRY TWIST.		REMARKS.
	Pckgs.	Indian Maunds.	Pckgs.	Indian Maunds.	
Brought forward...	35	153	327	1,233	
BYADGI ...	.....	.....	1	1	
RANIBENNUR ...	.....	.....	1	1	
HARIHAR ...	.....	.....	.....	.....	
DAVENGERE ...	1	5	1	4	
HOLALKERI ...	.....	.....	1	4	
LONAND ...	7	42	11	41	
WATHAR ...	5	24	1	2	
SATARA ROAD ...	10	64	10	24	
KOREGAON ...	9	62	1	1	
RAHIMATPUR ...	2	15	20	85	
TASGAON ...	2	11	2	10	
MASUR ...	9	59	30	139	
KARAD ...	9	57	8	38	
KUNDAL ROAD ...	3	21	48	206	
ASHTA ROAD ...	.....	.....	7	32	
SANGLI ROAD ...	6	35	.....	.....	
MIRAJ ...	16	66	9	35	
SHEDBAL ...	.....	.....	5	12	
CHIKODI ROAD ...	.....	.....	1	1	
GOKAK ROAD ...	3	13	.....	.....	
KUDCHI ...	10	60	53	270	
JAMKHAND ...	.....	.....	18	78	
BELGAUM ...	36	168	74	283	
TADVAL ...	.....	.....	.....	.....	
KADUR ...	.....	.....	1	5	
KARAJGI ...	.....	.....	.....	.....	
ARSIKERE ...	.....	.....	1	5	
BANGALORE ...	1,566	6,964	59	216	
MYSORE ...	329	1,743	9	31	
BIRUR ...	.....	.....	6	15	
ISLAMPUR ...	.....	.....	.....	.....	
KALLURA ...	1	6	.....	.....	
GUNTUR ...	11	52	3	16	
KOLHAPUR ...	33	205	28	107	
SHIRAL ROAD ...	.....	.....	3	20	
RABKAVI ...	.....	.....	.....	.....	
HATKANGALE ...	.....	.....	.....	.....	
SASVAD ...	.....	.....	.....	.....	
BEZVADA ...	.....	.....	10	29	
TAMKAR ...	1	6	.....	.....	
CHIKMAGALUR ...	11	74	2	6	
OTHER STATIONS...	5	29	36	185	
TOTAL EXPORTS FOR 1897...	2,120	9,934	787	3,085	
Do. do. 1896...	1,986	9,786	407	1,445	
Do. do. 1895...	1,054	5,170	250	971	
Do. do. 1894...	1,450	6,860	597	2,599	
Do. do. 1893...	1,083	4,662	307	1,334	
Do. do. 1892...	879	3,919	437	1,925	
Do. do. 1891...	1,033	4,950	1,059	4,390	
Do. do. 1890...	1,394	7,068	3,191	13,171	
Do. do. 1889...	55	265	106	323	
Do. do. 1888...	73	332	234	862	

TO STATIONS ON THE RAJPUTANA-MALWA RAILWAY *via* G. I. P. AND ITS CONNECTIONS.

SANAWAD ...	...	9	8	
MORTAKKA ...	...	18	34	
BARWAHA ...	...	9	16	
MHOW ...	5	15	48	63
INDORE ...	24	127	54	95
UJJAIN ...	3	16	3	2
CHAMBAL ...	...	...	...	...
BARNAGAR ...	...	...	...	...
RUNIJA ...	...	...	...	...
RUTLAM ...	...	...	...	...
NAMLI ...	...	...	...	...
JAVRA ...	...	...	...	...
MANDSAUR ...	...	...	...	...
NEEMUCH ...	...	...	...	...
OTHER STATIONS ...	...	...	1	3
TOTAL EXPORTS for 1897 ...	32	158	142	221
Do. do. 1896 ...	21	84	59	147
Do. do. 1895 ...	57	226	149	329
Do. do. 1894 ...	954	4,377	316	1,473
Do. do. 1893 ...	826	3,563	330	1,379
Do. do. 1892 ...	857	3,975	325	950
Do. do. 1891 ...	1,405	6,215	589	2,289
Do. do. 1890 ...	2,315	10,055	427	1,592
Do. do. 1889 ...	77	300	8	31
Do. do. 1888 ...	12	73	25	74

TO STATIONS ON THE NIZAM'S STATE RAILWAY.

STATIONS.	Country Piece-Goods.		Country Twist.		Remarks.
	Pckgs.	Indian Maunds.	Pckgs.	Indian Maunds.	
SERAM	...	...	2	4	
TANDUR	...	...	...	...	
LINGAMPALLI	...	...	...	...	
HYDERABAD	3	6	...	...	
SECUNDERABAD	18	42	2	5	
ALER	...	...	...	...	
WARANGAL	...	...	...	...	
RUGHUNATHPALI	...	...	...	...	
BEZVADA	...	...	2	4	
ELLORE	2	14	...	...	
CHITTAPUR	...	...	...	...	
VIKARABAD	...	...	...	...	
OTHER STATIONS ...	14	91	15	44	
TOTAL EXPORTS FOR 1897 ...	37	153	21	57	
Do. do. 1896 ...	62	230	49	153	
Do. do. 1895 ...	10	46	25	90	
Do. do. 1894 ...	18	76	22	89	
Do. do. 1893 ...	17	54	5	19	
Do. do. 1892 ...	60	212	40	145	
Do. do. 1891 ...	85	381	75	248	
Do. do. 1890 ...	256	1,301	629	2,452	
Do. do. 1889 ...	15	44	18	45	
Do. do. 1888 ...	9	37	29	101	

BOMBAY, BARODA AND CENTRAL INDIA RAILWAY.

(Including Rajputana-Malwa Railway.)

	STATIONS.	Country Piece-Goods.		Country Twist.		Remarks.
		Pckgs.	Indian Maunds.	Pckgs.	Indian Maunds.	
B. B. & C. I. Railway.	STATIONS between ANDHERI AND SURAT (excluding Surat)..	1,569	6,332	616	2,154	
	SURAT	1,570	8,689	227	664	
	STATIONS between SURAT AND BROACH (excluding Broach)	258	1,474	64	342	
	BROACH	490	3,016	326	1,363	
	STATIONS between BROACH AND BARODA(excluding Baroda)	298	1,950	7	27	
	BARODA	713	4,270	167	557	
	STATIONS between BARODA AND ANAND (excluding Anand)..	179	1,193	45	205	
	ANAND	63	469	27	123	
	STATIONS on the GODHRA BRANCH (excluding Godhra) ...	524	3,039	4	7	
	GODHRA	411	1,863	7	23	
	STATIONS between ANAND AND AHMEDABAD (excluding Nadiad and Ahmedabad)...	312	1,653	2	8	
	NADIAD	335	2,006	72	329	
	AHMEDABAD	5,322	31,186	346	1,522	
	STATIONS between AHMEDABAD AND VIRAMGAM (excluding Viramgam)	86	490	1	5	
	VIRAMGAM	73	346	10	31	
	STATIONS on the PATRI BRANCH	83	525	.....	.....	
	STATIONS between VIRAMGAM and WADHWAN (excluding Wadhwan)	7	47	5	18	
	WADHWAN	171	1,185	1	1	
	TOTAL ...	12,464	69,733	1,927	7,369	

BOMBAY, BARODA AND CENTRAL INDIA RAILWAY—*continued.*

	STATIONS.	Country Piece-Goods.		Country Twist.		Remarks.
		Pckgs.	Indian Maunds.	Pckgs.	Indian Maunds.	
Via Wadhwan, B.-G.-J.-P. Ry.	LIMBDI	81	583	1	1	
	BHAVNAGAR...	26	172	4	15	
	JETPUR	47	241	...	...	
	DHORAJEE	57	262	...	...	
	OTHER STATIONS ON THE BHAVNAGAR-GONDAL-JUNAGADH-PORBANDER RAILWAY	477	2,936	11	40	
	MORVI RAILWAY	553	3,233	34	128	
	VIA MIYAGAM	294	1,795	84	379	
	„ ANAND	241	1,540	112	385	
	„ VISUVAMITRI	91	506	68	332	
	„ AHMEDABAD	64	307	15	63	
	„ ANKLESHWAR	3	20	...	...	
	TOTAL ...	1,934	11,605	329	1,343	
Foreign Railway *via* Sabarmati.	KHODIAR to PALANPUR (excluding Palanpur)	699	3,593	467	2,112	
	PALANPUR	80	404	3	20	
	VIA PALANPUR	560	3,174	11	24	
	MORI TO CHITRASANI	212	977	92	444	
	MARWAR RAILWAY JUNCTION AND VIA MARWAR RAILWAY JUNCTION	1,811	10,299	26	50	
	HARIPUR to ERINPURA ROAD	256	1,328	32	135	
	BEAWAR	326	1,914	3	11	
	AJMERE	573	3,292	9	18	
	TOTAL ...	4,517	24,981	643	2,814	
	NUSSEERABAD to BARL	202	1,191	14	34	
	TILAUNIA to AGRA (excluding Jeypore, Achnera and Agra) ...	243	1,081	20	28	
	JEYPORE...	311	2,071	...	...	
	VIA KUCHAMAN ROAD	136	605	2	2	
	ACHNERA	...	...	...	...	
	STATIONS on the CAWNPORE-ACHNERA RAILWAY ...	194	1,099	77	428	
	VIA HATHRAS	26	122		2	
	CAWNPORE	36	188	24	120	
	VIA CAWNPORE	11	32	...	...	
	AGRA FORT	138	522	36	158	
	VIA AGRA...	...	...	...	...	
	VIA AGRA CANTONMENT	3	6	...	...	
	STATIONS bn the REWARI-FEROZEPORE Section (excluding Bhiwani)...	29	164	...	...	
	BHIWANI...	420	1,808	...	...	
	VIA BHATINDA	12	34	...	...	
	VIA FEROZEPORE	1,138	2,932	10	45	
	STATIONS between REWARI and DELHI (excluding Delhi) ...	...	...	...	...	
	DELHI	8,645	39,625	39	181	
	VIA DELHI	233	543	...	...	
	TOTAL ...	11,777	52,023	223	998	
Foreign Railway *via* Godhra.	NUSSEERABAD to BARL	98	615	...	...	
	RUPAHELI to GANGRAR (excluding Bhilwara)	28	153	...	...	
	BHILWARA	423	2,836	1	1	
	CHANDERIA to KESARPURA (excluding Chitorgarh) ...	119	785	14	46	
	CHITORGARH	122	726	2	8	
	VIA CHITOR	622	3,569	2	8	
	NEEMUCH	341	2,375	4	14	
	HARKIAKHAL to DHODHAR (excluding Mandsaur) ...	74	508	8	23	
	MANDSAUR	481	4,193	18	45	
	JAORA to KHANDWA	1,483	8,664	446	2,130	
	VIA KHANDWA	...	...	...	...	
	VIA UJJAIN	165	882	17	63	
	STATIONS on the GODHRA-RUTLAM-NAGDA RAILWAY	696	4,196	34	104	
	STATIONS on the NAGDA-UJJAIN RAILWAY	885	5,421	36	120	
	TOTAL ...	5,537	34,923	582	2,562	
	GRAND TOTAL ...	36,229	193,265	3,704	15,086	
	TOTAL EXPORTS FOR 1897	36,229	1,93,265	3,704	15,086	
	Do do. 1896	32,450	1,71,417	5,106	20,673	
	Do. do. 1895	44,177	2,42,705	6,127	25,214	
	Do. do. 1894	40,050	2,13,058	5,313	21,743	
	Do. do. 1893	30,461	1,59,620	4,802	20,275	
	Do. do. 1892	27,807	1,53,958	3,815	13,002	
	Do. do. 1891	25,589	1,44,416	3,251	10,424	
	Do. do. 1890	29,079	1,64,152	2,412	7,464	
	Do. do. 1889	32,006	1,84,251	2,236	6,790	
	Do. do. 1888	21,624	1,28,472	2,499	7,844	

SUMMARY OF EXPORTS BY ALL RAILWAYS.

	RAILWAYS.	Country Piece-Goods.		Country Twist.	
		Pckgs.	Indian Maunds.	Pckgs.	Indian Maunds.
	G. I. P. RAILWAY (North-East Line)	351	1,578	1,693	4,030
	Do. (South-East Line)	319	1,420	3,114	3,806
To Stations on the	BENGAL-NAGPUR RAILWAY	31	110	86	245
	INDIAN MIDLAND RAILWAY	4,072	19,868	466	1,050
	MADRAS RAILWAY	180	775	48	211
	DHOND & MUNMAD STATE RAILWAY	57	188	36	99
	EAST INDIA RAILWAY	137	451	142	415
	SOUTHERN MAHRATTA RAILWAY	2,120	9,934	787	3,085
	RAJPUTANA-MALWA RAILWAY VIA G. I. P. ...	32	158	142	221
	NIZAM'S STATE RAILWAY	37	153	21	57
	B. B. & C. I. RAILWAY, including Rajputana-Malwa Railway	36,229	1,93,265	3,704	15,086
	TOTAL EXPORTS FOR 1897	43,565	2,27,900	10,239	28,305
	Do. 1896	38,908	2,03,678	8,752	30,504
	Do. 1895	50,565	2,73,974	12,421	36,183
	Do. 1894	53,148	2,77,663	15,716	50,502
	Do. 1893	41,466	2,14,201	14,725	44,430
	Do. 1892	37,281	2,01,341	17,797	38,164
	Do. 1891	39,175	2,12,379	13,132	44,471
	Do. 1890	52,966	2,87,380	17,392	67,782
	Do. 1889	33,962	1,93,953	2,535	7,852
	Do. 1888	22,881	1,34,855	3,465	10,937

ANNUAL PROGRESS OF RAILWAYS IN INDIA SINCE THEIR COMMENCEMENT.

Year.	Total Miles.	Year.	Total Miles.	Year.	Total Miles.	Year.	Total Miles.
1854	71	1865	3,372¾	1876	6,833	1887-88	14,377
1855	170	1866	3,568¾	1877	7,322¼	1888-89	15,242¼
1856	272¾	1867	3,936½	1878	8,212	1889-90	16,092½
1857	288¼	1868	4,016¼	1879	8,492¾	1890-91	16,996
1858	428½	1869	4,294¾	1880	9,308	1891-92	17,564
1859	626¼	1870	4,775	1881	9,892	1892-93	18,042
1860	839½	1871	5,077¼	1882	10,145¼	1893-94	18,500
1861	1,587¾	1872	5,370¼	1883-84	10,780¼	1894-95	18,855¼
1862	2,353¾	1873	5,695	1884-85	12,000¾	1895-96	19,677¾
1863	2,550	1874	6,227¾	1885-86	12,375½	1896-97	20,390¼
1864	2,966¾	1875	6,519	1886-87	13,386		

Statement showing the Exports of Indian Manufactured Piece-Goods and Yarns by Sea and Rail during the years 1888 *to* 1897.

Year.	Piece-Goods.		Total.	Yarns.				Total.		Remarks.
	By Sea.	By Rail.		By Sea.		By Rail.				
	Packages.	Packages.	Packages.	Packages.	lbs.	Packages.	lbs.	Packages.	lbs.	
1888	60,248	22,881	83,129	3,43,030	13,46,22,583	3,465	8,99,960	3,46,495	13,55,22,543	
1889	53,069	33,962	87,031	3,84,729	15,04,97,237	2,535	6,46,066	3,87,264	15,11,43,303	
1890	59,679	52,966	1,12,645	4,40,220	17,19,93,173	17,392	55,77,040	4,57,612	17,75,70,213	
1891	61,659	39,175	1,00,834	4,65,399	18,16,45,149	13,132	36,59,040	4,78,531	18,53,04,189	
1892	70,515	37,281	1,07,796	4,87,773	19,07,05,398	17,797	31,40,144	5,05,570	19,38,45,542	
1893	70,050	41,466	1,11,516	4,12,584	15,99,60,286	14,725	36,55,568	4,27,309	16,36,15,854	
1894	86,208	53,148	1,39,356	4,68,995	18,21,23,551	15,716	41,55,312	4,84,711	18,62,78,863	
1895	98,079	50,565	1,48,644	4,96,421	19,26,02,163	12,421	29,77,128	5,08,812	19,55,79,291	
1896	93,775	38,908	1,32,683	5,84,599	22,93,46,959	8,752	25,09,864	5,93,351	23,18,56,823	
1897	75,337	43,565	1,18,902	4,61,260	18,11,84,351	10,239	23,28,928	4,71,499	18,35,13,279	

Statement showing the arrivals of Cotton into Bombay by Sea and Rail during the years 1888 *to* 1897.

By	1888	1889	1890	1891	1892	1893	1894	1895	1896	1897
	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts	Cwts.	Cwts.	Cwts.
Steamers and Country Craft	14,61,058	13,87,388	17,50,424	15,96,975	12,28,958	19,24,666	16,42,612	16,32,228	15,05,213	8,63,732
B. B. and C. I. Railway	14,97,691	19,31,054	22,61,913	17,38,311	18,09,577	16,56,811	14,00,810	19,17,601	21,18,116	17,94,956
G. I. P. Railway	22,71,852	36,85,587	34,94,773	34,44,511	33,91,473	26,06,566	27,81,828	31,55,920	31,96,394	24,61,585
Total Cwts...	52,30,601	70,04,029	75,07,110	67,81,797	64,30,008	61,88,043	58,25,250	67,05,749	68,19,723	51,25,273
Total F.-P. Bales of 3½ Cwts. each...	14,94,458	20,01,151	21,44,889	19,37,656	18,37,145	17,68,012	16,64,367	19,15,929	19,48,491	14,64,375

Statement showing the Exports of Cotton to Europe, China, Calcutta, &c., from Bombay during the years 1888 *to* 1897.

To	1888	1889	1890	1891	1892	1893	1894	1895	1896	1897
	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.
Europe	8,37,047	13,23,496	14,39,931	10,28,417	9,54,243	8,57,771	7,97,070	6,24,465	7,72,258	5,11,899
China and Japan	*13,633	16,417	35,248	1,12,189	1,21,200	1,04,495	1,13,716	1,43,933	3,11,624	4,07,367
Calcutta and other Ports	33,456	28,907	37,342	49,812	49,985	58,130	49,845	40,951	43,285	40,997
Total Bales...	9,34,136	13,68,820	15,12,511	11,90,418	11,25,428	10,20,396	9,60,631	8,09,349	11,27,167	9,60,263

* For China only.

EXPORTS OF BOMBAY MANUFACTURED COTTON PIECE-GOODS AND YARNS FROM BOMBAY PORT ONLY.

(*From Official Returns.*) 1896-97. (*Years ending 31st March.*)

EXPORTED TO	LENGTH AND WEIGHT.							VALUE.					
	Piece-Goods.		Yarns.	Percentage of		Total Weight.		Lakhs of Rupees.		Percentage of		Total Value in Lakhs of Rupees.	Per-cent-age.
	Millions of [000's omitted.]			Goods.	Yarns.	Millions of [0000's omitted.]	Per-cent-age.	Goods.	Yarns.	Goods.	Yarns.	[000's omitted.]	
	Yards.	lbs.	lbs.	%	%		%			%	%		%
Foreign Ports	54·55	*13·64	176·62	29·90	84·61	190·26	74·80	†71·72	648·92	30·88	83·53	‡720·64	71·41
Indian Ports	63·91	*15·98	28·83	35·03	13·82	44·81	17·62	88·44	115·36	38·08	14·85	203·80	20·20
Interior by Rail	*64·00	16·00	3·28	35·07	1·57	19·28	7·58	72·11	12·54	31·04	1·62	84·65	8·39
Total Indian	127·91	31·98	32·11	70·10	15·39	64·09	25·20	160·55	127·90	69·12	16·47	288·45	28·59
GRAND TOTAL	182·46	45·62	208·73	100·00	100·00	254·35	100·00	232·27	776·82	100·00	100·00	1009·09	100·00

* Assuming 4·00 yards to be equivalent to 1 lb. and *vice versa* (reduced from 4·33 yards in years previous to 1895-96.

† Piece-Goods only, value *including all other sorts* (Handkerchiefs, Hosiery, &c, &c.) 76·71 lakhs or

‡ Inclusive of Yarns 725·63 lakhs of Rupees.

1895-96.

Foreign Ports	69·70	*17·42	172·87	30·48	82·69	189·79	71·45	†92·68	629·60	31·96	82·06	‡722·28	68·27
Indian Ports	78·10	*18·28	31·92	31·97	15·31	50·20	18·89	98·20	122·84	33·86	16·14	221·04	20·89
Interior by Rail	*85·87	21·47	4·16	37·55	2·00	25·63	9·66	99·11	15·68	34·18	1·80	114·79	10·84
Total Indian	158·97	39·75	36·08	69·52	17·31	75·83	28·55	197·31	138·52	68·04	17·94	335·83	31·73
GRAND TOTAL	228·67	57·17	208·45	100·00	100·00	265·62	100·00	289·99	767·12	100·00	100·00	1058·11	100·00

* Assuming 4·00 yards to be equivalent to 1 lb. and *vice versa* (reduced from 4·33 yards in previous years).
† Piece-Goods only, value *including all other sorts* [Handkerchiefs, Hosiery, &c., &c.] 98·97 lakhs or
‡ Inclusive of Yarns 728·51 lakhs of Rupees.

1894-95.

Foreign Ports	67·77	*15·65	147·03	30·13	78·96	162·68	68·32	† 87·32	525·79	32·34	77·99	‡613·11	64·94
Indian Ports	63·97	*14·77	34·71	28·44	18·64	49·48	20·77	80·42	132·34	29·75	19·64	212·76	22·53
Interior by Rail	*93·19	21·51	4·46	41·43	2·40	25·97	10·91	102·22	15·99	37·91	2·37	118·21	12·53
Total Indian	157·16	36·28	39·17	69·87	21·04	75·45	31·68	182·64	148·33	67·66	c 22·01	330·97	35·06
GAND TOTAL	224·93	51·93	186·20	100·00	100·00	238·13	100·00	269·96	674·12	100·00	100·00	944·08	100·00

* Assuming 4·33 yards to be equivalent to 1 lb. and *vice versa*.
† Piece-Goods only, value *including all other sorts* [Handkerchiefs, Hosiery, &c., &c.] 91·99 lakhs or
‡ Inclusive of Yarns 617·78 lakhs of Rupees.

FOREIGN COUNTRIES TO WHICH GREY COTTON PIECE-GOODS OF BOMBAY MANUFACTURE HAVE BEEN EXPORTED SINCE 1890-91.

(From Government Returns.) *(Years ending 31st March.)*

Description.	To	In Millions of Yards (0000's omitted.)						
		1896-97.	1895-96.	1894-95.	1893-94.	1892-93.	1891-92.	1890-91.
T-Cloths	Mozambique	2·85	4·16	3·72	3·11	2·71	3·13	1·84
	Zanzibar	8·69	6·30	7·18	4·31	4·01	3·39	2·54
	Aden	·95	·75	·60	·82	·38	·30	·39
	China (Hongkong)	·35	2·16	·47	·65	·51	·06	.....
	Do. (Treaty Ports*)	6·05	7·31	4·21	2·23	7·17	5·22	3·80
	Mekran and Sonmiani	·04	·13	·13	·01	·30	·21	·11
	Abyssinia	1·80	·65	1·13	3·18	1·69	1·22	·97
	Other Countries	2·38	2·81	3·35	2·08			
	Total	22·11	24·27	20·79	16·39	16·77	13·53	9·65
Sheetings	Abyssinia	·22	2·95	3·45	1·84	·97	·62	1·63
	Mozambique	1·08	1·61	1·72	2·74	6·47	4·81	5·03
	Zanzibar	3·47	5·84	5·16	6·39	8·65	13·75	14·09
	Aden	·85	1·80	3·12	2·38	1·82	·77	·92
	Arabia	·76	·68	1·28	·65	·73	·59	·57
	China (Treaty Ports*)	·68	·84	·02	·06	·13	.....	·30
	Other Countries	·96	1·52	1·85	·68	·82	1·34	·36
	Total	8·02	15·24	16·60	14·74	19·59	21·88	23·40
Domestics	Aden	5·40	8·59	8·46	4·66	5·61	5·51	5·95
	Arabia	·13	·25	·33	·15	·43	·44	·54
	Other Countries	·34	·27	·27	·08	·04	·09	·02
	Total	5·87	9·11	9·06	4·89	6·08	6·04	6·51
Drills and Jeans	Zanzibar	.....	...	.....	...	.....	·01	.....
	Aden	.....	...	.....	...	.....	.....	.....
	Other Countries	·10	·02	·01	·07	·19	·03	·05
	Total	·10	·02	·01	·07	·19	·04	·05
Long Cloths	Abyssinia	2·42	2·18	1·31	1·45	1·87	·99	2·04
	Mozambique	·28	...	·02	·01	·07	·28	·11
	Zanzibar	1·58	·30	·52	·62	·57	·23	·44
	Aden	2·20	1·74	3·58	2·23	2·10	3·47	3·98
	China (Treaty Ports*)	·40	2·50	·96	1·52	3·20	1·10	·28
	Arabia	·24	1·19	1·80	1·51	1·54	1·19	·82
	Persia	·59	·55	·75	·42	·70	·35	·35
	Straits	·06	·15	·19	·11	·02	·02	·08
	Turkey in Asia	2·30	2·44	2·90	1·94	1·65	2·27	1·19
	Egypt	·17	1·68	·88	1·10	·95	·74	1·04
	Other Countries	·36	·13	·16	·26	·07	·04	·02
	Total	10·60	12·86	13·07	11·17	12·74	10·68	10·35
Chudders	Aden	·65	·66	·92	·55	·22	·15	·11
	Zanzibar	2·00	1·27	1·27	·88	1·04	1·13	·79
	Other Countries	·86	1·05	·99	·58	·40	·33	·21
	Total	3·51	2·98	3·18	2·01	1·66	1·61	1·11
Dhoties	Aden	·08	·03	·06	·06	·16	.....	.....
	Other Countries	·04	·30	·27	·27	·19	·02	·03
	Total	·12	·33	·33	·33	·35	·02	·03
Other Sorts	Total	·21	·09	·10	·01	·03	·16	·20
	Grand Total	50·54	64·90	63·14	49·61	57·41	53·96	51·30

* Almost entirely to Shanghai.

DESCRIPTIONS OF GREY COTTON PIECE-GOODS OF BOMBAY MANUFACTURE EXPORTED TO FOREIGN PORTS SINCE 1890-91.

(*From Government Returns.*) (*Years ending 31st March.*)

Description.	In Millions of Yards (0000's omitted).						
	1896-97.	1895-96.	1894-95.	1893-94.	1892-93.	1891-92.	1890-91.
T-Cloths	22·11	24·27	20·79	16·39	16·77	13·53	9·65
Sheetings	8·02	15·24	16·60	14·74	19·59	21·88	23·40
Domestics	5·87	9·11	9·06	4·89	6·08	6·04	6·51
Drills and Jeans	·10	·02	·01	·07	·19	·04	·05
Long cloths	10·60	12·86	13·07	11·17	12·74	10·68	10·35
Chudders	3·51	2·98	3·18	2·01	1·66	1·61	1·11
Dhooties	·12	·33	·33	·33	·35	·02	·03
Other sorts	·21	·09	·10	·01	·03	·16	·20
Total Millions of Yards...	50·54	64·90	63·14	49·61	57·41	53·96	51·30
Total Lakhs of Rupees...	61·16	80·54	75·95	57·59	65·62	61·12	58·90

EXPORTS OF BOMBAY SPUN TWIST BY SEA AND RAIL. REDUCED TO BALES OF 400 lbs. EACH.

January 1st to December 31st.	To China.	To Japan.	Total to China and Japan.	Total to other ports.	Total Exports by Sea.	Total Exports by Rail.	Total Exports by Sea and Rail.
1879	45,530	4,842	50,372	31,711	82,083	11,072	93,155
1880	63,194	4,527	67,721	38,825	106,546	14,092	120,638
1881	61,783	7,378	69,161	41,092	110,253	14,333	124,586
1882	81,434	9,854	91,288	41,502	132,790	14,400	147,190
1883	94,982	17,421	112,403	42,130	154,533	9,091	163,624
1884	127,318	13,846	141,164	48,226	189,390	6,049	195,439
1885	154,517	19,020	173,537	43,197	216,734	5,129	221,863
1886	199,407	20,543	219,950	45,103	265,053	4,649	269,702
1887	205,158	39,730	244,888	47,799	292,687	3,451	296,138
1888	234,071	52,697	286,768	49,789	336,557	2,250	338,807
1889	254,697	62,220	316,917	59,326	376,243	1,615	377,858
1890	325,060	37,722	362,782	67,201	429,983	13,942	443,925
1891	365,038	10,939	375,977	78,136	454,113	9,147	463,260
1892	385,771	21,445	407,216	69,547	476,763	7,850	484,613
1893	297,572	14,198	311,770	88,130	399,900	c 9,139	409,039
1894	338,703	10,743	349,446	105,863	455,309	10,388	465,697
1895	374,119	2,515	376,634	104,871	481,505	7,443	488,948
1896	471,023	2,467	473,490	99,877	573,367	6,274	579,641
1897	361,221	645	361,866	91,095	452,961	5,822	458,783

QUALITIES OF YARNS OF BOMBAY MANUFACTURE EXPORTED TO FOREIGN PORTS SINCE 1889-90.

(*From Government Returns.*) (*Years ending 31st March.*)

Description.	In Millions of lbs. (0000's omitted.)							
	1896-97.	1895-96.	1894-95.	1893-94.	1892-93.	1891-92.	1890-91.	1889-90.
Mule No. 15s and under	50·93	49·37	43·63	35·74	55·99	44·11	41·26	31·87
„ „ 16s to 24s	124·44	121·65	101·99	88·37	113·70	109·78	115·72	99·11
„ „ 25s to 32s	·18	·21	·42	·41	·20	·30	·72	·39
„ „ 33s to 44s	·15	·02	·10	·05	·02	·02	·04	·04
Total ...	175·70	171·25	146·14	124·57	169·91	154·21	157·74	131·41
Water No. 20s and under...	·07	·01	·03	·11	·03	·24	·23	·30
„ „ 21s to 30s	...	...	...	·05	...	·29	·09	·02
„ „ 31s to 40s	...	·01	...	·03	·01	·02	·02	...
Total ...	·07	·02	·03	·19	·09	·55	·34	·32
Colored Yarns ... ... Total ...	·85	1·10	·86	·70	·78	·59	·30	·29
Total Yarns ...	176·62	172·37	147·03	125·46	170·78	155·35	158·38	132·02

FOREIGN COUNTRIES TO WHICH YARNS OF BOMBAY SPINNING HAVE BEEN EXPORTED SINCE 1889-90.

(*From Government Returns.*) (*Years ending 31st March.*)

Quality.	To	In Millions of lbs.							
		1896-97.	1895-96.	1894-95.	1893-94.	1892-93.	1891-92.	1890-91.	1889-90.
Mule No. 15s and under.	Aden	·85	·86	1·50	·99	·71	1·47	1·28	1·14
	Japan	...	...	...	·03	·20	·01	·19	·06
	China (Hongkong) ...	32·99	35·78	33·71	24·87	43·95	33·14	30·45	28·24
	China (Treaty Ports*)...	16·37	12·13	7·74	9·61	10·91	9·17	9·10	2·25
	Other Countries ...	·72	·60	·68	·24	·22	·32	·24	·18
	Total ...	50·93	49·37	43·63	35·74	55·99	44·11	41·26	31·87
16s to 24s	Aden	·45	·42	·54	·41	·29	·52	·38	·45
	Japan	·64	1·21	2·58	5·64	6·82	6·67	11·50	22·18
	China (Hongkong) ...	59·41	53·00	57·12	42·31	53·71	50·09	47·98	51·84
	China (Treaty Ports*)...	59·44	62·58	35·05	35·54	50·32	47·18	52·80	22·30
	Straits	2·57	2·54	4·25	2·33	1·25	3·41	1·81	1·81
	Other Countries ...	1·93	1·90	2·45	1·64	1·31	1·91	1·25	1·02
	Total ...	124·44	121·65	101·99	88·37	113·70	109·78	115·72	99·10
Above 24s	Total ...	·33	·23	·52	·46	·22	·32	·76	·43
	Total Mule ...	175·70	171·25	146·14	124·57	169·91	154·21	157·74	131·40
Water.....	„ Water ...	·07	·02	·03	·19	·09	·55	·34	·33
Colored	„ Colored ...	·85	1·10	·86	·70	·78	·59	·30	·29
	Grand Total ...	176·62	172·37	147·03	125·46	170·78	155·35	158·38	132·02
	Value in Lakhs of Rs...	648·92	629·60	525·80	465·05	614·08	555·55	614·14	537·31

* Almost entirely to Shanghai.

COTTON.

RECEIPTS at, and Exports from, Bombay Port, also Mill consumption in the Island of Bombay. In thousands of Bales (000's omitted).

Years ending 30th June.

Years ending 30th June.	Receipts	Exports to			Mill consumption.	Total.
		Europe.	Elsewhere.	Total.		
1859	.....	490	152	642		
1860	.....	566	202	768	Maxm. Exports up to this year.	
1861	.....	835	61	896	American War.	
1862	.....	911	8	919	In 1863 and 1864	
1863	.....	867	3	870	Bombay Imported Cotton from China.	
1864	.....	1,065	1	1,066		
1865	.....	1,187	14	1,201	42	1,243
1866	.....	1,277	5	1,282	46	1,328
1867	.....	1,039	48	1,078	47	1,125
1868	.....	1,225	56	1,281	48	1,329
1869	.....	1,115	50	1,165	49	1,214
1870	.....	967	39	1,006	50	1,056
1871	1,085	1,002	48	1,050	52	1,102
1872	1,151	1,079	34	1,113	53	1,166
1873	978	917	34	951	67	1,018
1874	1,311	1,192	25	1,217	83	1,300
1875	1,345	1,285	20	1,305	135	1,440
1876	1,073	980	35	1,015	147	1,162
1877	1,141	920	38	958	161	1,119

Years ending 30th June.	Receipts	Exports to			Mill consumption.	Total.
		Europe.	Elsewhere.	Total.		
1878	961	800	46	846	204	1,050
1879	832	652	64	716	181	897
1880	1,171	874	34	908	220	1,128
1881	1,244	874	69	934	273	1,207
1882	1,832	1,521	87	1,608	277	1,885
1883	1,770	1,335	95	1,430	313	1,743
1884	1,769	1,295	100	1,395	348	1,743
1885	1,189	791	70	861	392	1,253
1886	1,480	1,009	61	1,070	391	1,461
1887	1,708	1,147	40	1,187	454	1,641
1888	1,472	893	58	951	500	1,451
1889	1,851	1,286	46	1,332	565	1,897
1890	2,235	1,438	71	1,559	636	2,195
1891	2,020	1,070	107	1,177	762	1,939
1892	1,770	905	202	1,107	728	1,835
1893	1,788	816	169	985	724	1,709
1894	1,769	908	159	1,067	731	1,798
1895	1,540	525	143	668	815	1,483
1896	2,151	800	346	1,146	849	1,995
1897	1,612	603	405	1,008	703	1,711

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

TIMES OF INDIA STEAM PRESS, BOMBAY—3067·98

BOMBAY MILLOWNERS' ASSOCIATION.

COTTON SPINNING AND WEAVING MILLS WORKING
AND
IN COURSE OF ERECTION IN INDIA
ON
30th JUNE 1897.

JOHN MARSHALL,
Secretary.

COTTON SPINNING AND WEAVING MILLS

Working and in Course of Erection in Japan on 1st May 1898.

No.	Name of Mills	Number of Spindles. Working. Reng.	Mule.	Throstle.	Total.	Working Spindles. Reng.	Mule.	Total.	Working Time. Hours per Day.	Number of Months.	Average Count of Yarn. Reng.	Mule.	Approximate Quantity per Month. Yarn produced per Month. Reng.	Mule.	Total.	Average per Day per Spindle. Reng.	Mule.	Cotton consumed.	Cotton Fu.	Waste Yarn.	Cloth Manufactured.	Number of Looms for Cotton Yarn. Reng.	Mule.	Average Number of Hands employed. Male.	Female.	Average Wages per Day per Hand. Male.	Female.	Remarks.
													lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.					Sen.	Sen.	
1	Ajikan Cotton Spinning Mill	4,912	—	—	4,912	3,521	—	3,521	23½	6	16	—	127,696	—	127,696	1·0846	—	146,415	13,396	3,500	104,720	240	—	74	686	13·00	7·00	
2	Amagasaki Cotton Spinning Mill	39,960	—	4,392	44,352	30,944	—	30,944	23	6	16	—	654,600	—	654,600	0·7855	—	723,162	56,642	17,500	570,000	840	—	343	1,343	13·00	7·00	
3	Amami " "	20,000	—	—	20,000	15,296	—	15,296	23	6	16	—	320,000	—	320,000	0·8000	—	350,000	24,000	5,000	270,000	480	—	177	648	13·00	7·00	
4	Aswa " "	20,000	—	—	20,000	13,952	—	13,952	24	6	16	—	365,000	—	365,000	0·9292	—	400,000	28,000	5,000	310,000	480	—	177	648	13·00	7·00	
5	Banyu " "	2,184	—	—	2,184	1,710	—	1,710	24	6	16	—	35,256	—	35,256	0·8133	—	39,564	2,772	1,044	31,140	48	—	16	64	13·00	7·00	
6	Biten " "	6,144	—	6,144	12,288	6,208	—	6,208	24	6	16	—	233,141	—	233,141	1·7930	—	255,752	26,160	1,875	205,440	240	80	130	370	14·00	7·00	With 160 Looms.
7	Chiyoda Cotton Spinning Mill	20,000	—	24,000	44,000	20,416	—	20,416	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	Not Recorded.
8	Chuzi " "	1,600	—	—	1,600	1,536	—	1,536	23	6	12	—	37,260	—	37,260	0·9727	—	42,840	2,604	—	34,560	48	—	18	108	13·00	7·00	Water Electric Power.
9	Fusanbiten " "	15,912	—	—	15,912	15,063	—	15,063	23	6	16	—	344,532	—	344,532	0·9333	—	419,808	48,156	10,380	762,720	528	—	175	1,000	13·00	7·00	
10	Fukuyama " "	13,824	—	—	13,824	12,856	—	12,856	24	6	16	—	451,126	—	451,126	1·7230	—	496,992	31,732	3,710	364,824	240	96	142	467	13·00	7·00	Not Recorded.
11	Hachioji " "	10,000	—	—	10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	Not Recorded.
12	Hatoba Silk and Cotton Spinning Mill	6,720	—	15,000	20,720	5,341	—	5,341	23	6	14	—	149,257	—	149,257	0·9960	—	180,819	13,200	1,250	108,000	240	—	75	225	13·00	7·00	Not Recorded. Water Electric Power.
13	Hattori Cotton Spinning Mill	10,000	—	—	10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	Not Recorded.
14	Hatsuse " "	7,656	—	—	7,656	6,644	—	6,644	23	6	16	—	65,220	—	65,220	0·9861	—	76,347	11,341	1,500	—	240	—	75	225	13·00	7·00	Water Electric Power.
15	Himeji " "	4,128	—	—	4,128	4,128	—	4,128	23½	6	16	—	154,398	—	154,398	2·0461	—	184,347	21,171	2,750	274,400	240	—	177	541	13·00	7·00	
16	Hirano " "	20,000	—	—	20,000	20,000	—	20,000	23	6	20	—	660,000	—	660,000	1·9250	—	1,122,000	124,410	15,000	1,320,000	480	—	175	1,000	13·00	7·00	Water Power.
17	Hiroshima " "	2,400	—	—	2,400	2,400	—	2,400	23	6	20	12	51,336	—	51,336	0·8889	—	60,000	4,800	1,200	48,000	96	—	37	120	13·00	7·00	
18	Ishinomaki " "	5,520	—	5,000	10,520	4,496	2,610	7,106	23	6	32	32	21,662	17,220	38,882	0·7736	0·2000	46,041	8,225	4,425	473,712	240	—	175	300	13·00	7·00	
19	Ito " "	3,840	—	—	3,840	3,840	—	3,840	23	6	16	—	89,472	—	89,472	0·9933	—	99,360	7,680	1,200	76,800	96	—	37	120	13·00	7·00	
20	Iyo " "	5,760	952	6,144	12,856	5,760	—	5,760	23	6	20	—	129,600	—	129,600	0·7917	—	151,487	23,725	972	477,126	240	—	116	387	13·00	7·00	
21	Kanagafuchi " "	61,240	—	3,400	64,640	60,016	—	60,016	Short Time 23 Long Time 24	6	20	—	850,135	—	850,135	0·7467	—	1,020,162	142,805	11,500	2,091,600	1,218	716	1,000	2,000	13·00	7·00	
22	Kanegafuchi " "	30,000	—	—	30,000	—	—	—	—	—	—	—	1,050,000	—	1,050,000	1·1667	—	1,260,000	157,416	28,000	1,575,000	600	—	350	1,000	13·00	7·00	
23	Kaseda " "	3,904	—	—	3,904	3,904	—	3,904	23	6	16	—	362,688	—	362,688	1·2731	—	414,720	44,352	4,352	362,688	96	—	37	120	13·00	7·00	
24	Kashiu " "	3,840	—	—	3,840	3,840	—	3,840	23	6	16	—	89,472	—	89,472	0·9933	—	99,360	7,680	1,200	76,800	96	—	37	120	13·00	7·00	
25	Kishiwada " "	23,616	—	—	23,616	20,272	—	20,272	23	6	16	—	472,736	—	472,736	0·9667	—	524,567	32,136	8,000	413,040	576	—	251	751	13·00	7·00	
26	Kishiwada? " "	4,992	—	—	4,992	3,672	—	3,672	23	6	16	—	105,633	—	105,633	0·9595	—	130,320	13,200	3,072	264,000	240	—	74	686	13·00	7·00	Water Power.
27	Kishi " "	3,904	—	—	3,904	3,904	—	3,904	23	6	16	—	362,688	—	362,688	1·2731	—	414,720	44,352	4,352	362,688	96	—	37	120	13·00	7·00	
28	Koriyama " "	10,000	—	5,000	20,000	10,000	—	10,000	23	6	16	—	305,047	—	305,047	0·9841	—	350,000	27,000	5,000	270,000	240	112	200	400	13·00	7·00	
29	Kumamoto " "	4,992	—	—	4,992	4,992	—	4,992	23	6	16	—	362,688	—	362,688	1·2731	—	414,720	44,352	4,352	362,688	96	—	37	120	13·00	7·00	Not Recorded.
30	Kurume " "	13,000	—	13,000	26,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
31	Kurushiki " "	21,672	—	—	21,672	21,672	—	21,672	23	6	16	—	577,490	—	577,490	0·9738	—	657,092	56,550	9,432	1,034,136	528	128	1,000	2,000	13·00	7·00	
32	Kurume " "	14,720	—	—	14,720	14,720	—	14,720	23	6	16	—	392,672	—	392,672	0·9259	—	448,768	38,646	6,667	734,400	336	128	350	1,000	13·00	7·00	
33	Kyoto " "	8,064	—	—	8,064	6,608	—	6,608	23	6	16	—	176,213	—	176,213	0·9523	—	201,386	17,280	2,688	158,400	240	—	74	686	13·00	7·00	
34	Matsuyama " "	5,888	—	—	5,888	5,888	—	5,888	23	6	16	—	156,942	—	156,942	0·9966	—	179,317	23,205	1,792	158,400	240	—	74	686	13·00	7·00	Closed.
35	Mayuyama " "	2,000	—	2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
36	Meiji Cotton Weaving Mill	28,864	—	—	28,864	12,288	—	12,288	23	6	16	—	179,567	—	179,567	0·8333	—	205,175	27,378	4,792	271,152	240	—	74	686	13·00	7·00	
37	Miike Cotton Spinning Mill	21,216	—	—	21,216	21,216	—	21,216	23	6	16	—	620,000	—	620,000	1·2231	—	720,717	91,200	6,000	811,200	480	—	175	1,000	13·00	7·00	Water Power.
38	Mishima " "	5,000	—	—	5,000	5,000	—	5,000	23	6	16	—	125,000	—	125,000	1·0870	—	145,000	11,250	2,000	112,500	240	—	74	686	13·00	7·00	With 490 Looms.
39	Miyagi " "	—	2,000	—	2,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	With 400 Looms.
40	Miye " "	60,512	2,000	15,000	77,512	60,512	2,000	62,512	23	6	20	12	1,345,805	44,489	1,390,294	0·7191	0·2222	1,614,966	194,400	15,000	1,944,000	1,200	40	1,000	2,000	13·00	7·00	
41	Nagoya " "	19,032	—	20,304	39,336	19,032	—	19,032	23	6	16	—	577,490	—	577,490	0·9503	—	657,092	56,550	9,432	1,034,136	528	128	1,000	2,000	13·00	7·00	
42	Nanbu " "	20,000	—	20,000	40,000	20,000	—	20,000	23	6	16	—	475,000	—	475,000	0·9896	—	541,500	46,800	7,500	855,000	480	—	175	1,000	13·00	7·00	
43	Nippon	—	28,128	—	28,128	44,000	—	44,000	23	6	16	32	—	1,320,000	1,320,000	1·9565	—	1,500,000	180,000	30,000	1,800,000	1,200	—	1,000	2,000	13·00	7·00	
44	Nippon Jinrikisha Spinning Mill	4,992	—	14,504	19,496	4,992	—	4,992	23	6	16	—	89,472	39,543	129,015	0·9933	0·4389	147,000	10,080	2,000	120,000	240	—	74	686	13·00	7·00	With 99 Looms.
45	Nippon Cotton Spinning and Weaving Mill	25,920	—	—	25,920	25,792	—	25,792	23	6	16	—	619,917	—	619,917	0·9980	—	704,200	53,460	9,000	1,080,000	480	—	175	1,000	13·00	7·00	
46	Osaki Cotton Spinning Mill	27,264	2,040	—	29,304	27,264	2,040	29,304	23	6	16	16	660,000	53,460	731,700	0·9756	0·7353	843,917	130,000	9,000	1,404,000	480	—	175	1,000	13·00	7·00	With 300 Looms.
47	Okayama " "	20,064	—	720	20,784	20,064	—	20,064	23	6	16	—	475,000	—	475,000	0·9896	—	541,500	46,800	7,500	855,000	480	—	175	1,000	13·00	7·00	With 480 Looms.
48	Omigawa " "	4,864	—	10,000	14,864	4,840	—	4,840	23	6	16	—	71,242	—	71,242	0·8204	—	89,800	8,736	1,500	84,000	240	—	74	686	13·00	7·00	With 579 Looms.
49	Osaka " "	45,984	—	—	45,984	45,216	—	45,216	23	6	20	—	1,296,000	—	1,296,000	0·9167	—	1,458,000	172,800	18,000	2,592,000	1,200	—	1,000	2,000	13·00	7·00	Not Recorded.
50	Osaka Doubling Mill	4,000	—	—	4,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
51	Osaka Yarn Company	3,336	—	—	3,336	1,976	—	1,976	23	6	16	—	38,125	14,487	52,612	0·5135	—	63,000	13,125	1,500	60,000	240	—	74	686	13·00	7·00	
52	Sakai Cotton Spinning Mill	30,000	—	—	30,000	30,176	—	30,176	23	6	16	—	675,000	—	675,000	0·9375	—	800,000	60,750	7,500	1,215,000	480	—	175	1,000	13·00	7·00	
53	Sashiogiguchi " "	960	—	1,200	2,160	960	—	960	23	6	9	—	60,043	—	60,043	2·9460	—	66,261	5,400	—	48,000	48	—	18	108	13·00	7·00	Not Recorded.
54	Shinki " "	10,000	—	—	10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
55	Shinji " "	6,912	—	—	6,912	6,912	—	6,912	23	6	16	—	159,238	—	159,238	0·9722	—	176,130	—	—	158,400	240	—	74	686	13·00	7·00	
56	Sendai " "	19,264	—	—	19,264	17,208	—	17,208	23	6	16	—	439,936	—	439,936	1·0235	—	481,827	48,611	13,564	1,046,880	576	—	251	751	13·00	7·00	
57	Settsu " "	20,000	—	10,000	30,000	20,000	—	20,000	23	6	16	—	1,215,000	—	1,215,000	0·9375	—	1,620,000	210,000	10,000	1,800,000	1,200	—	1,000	2,000	13·00	7·00	
58	Shanghai " "	13,648	—	—	13,648	13,392	—	13,392	23	6	16	—	284,250	—	284,250	0·9259	—	331,125	28,350	5,000	270,000	240	—	74	686	13·00	7·00	Water Power.
59	Shinagawa " "	1,024	—	—	1,024	1,024	—	1,024	23	6	16	—	19,943	—	19,943	0·8750	—	23,250	2,160	320	19,200	48	—	18	108	13·00	7·00	
60	Shinsenen " "	4,864	—	5,432	10,296	4,864	—	4,864	23	6	16	—	89,472	—	89,472	0·9933	—	99,360	7,680	1,200	76,800	96	—	37	120	13·00	7·00	
61	Shinwashi " "	3,840	2,000	—	5,840	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	Not Recorded.
62	Tabata " "	5,000	—	5,000	10,000	5,000	—	5,000	23	6	16	—	159,717	—	159,717	0·9167	—	189,393	24,345	—	158,400	240	—	74	686	13·00	7·00	
63	Tamano " "	20,000	—	—	20,000	20,000	—	20,000	23	6	16	—	660,000	—	660,000	1·0000	—	792,000	66,000	10,000	1,320,000	480	—	175	1,000	13·00	7·00	
64	Tamura " "	27,008	—	—	27,008	25,408	—	25,408	23	6	16	—	592,665	—	592,665	0·9506	—	708,000	59,017	5,000	1,180,000	480	—	175	1,000	13·00	7·00	With 432 Looms.
65	Tokushima Weaving Mill	4,992	—	—	4,992	4,992	—	4,992	23	6	16	—	362,688	—	362,688	1·2731	—	414,720	44,352	4,352	362,688	96	—	37	120	13·00	7·00	
66	Tokushi Cotton Spinning Mill	—	2,000	—	2,000	—	2,000	2,000	23	6	16	11	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	Water Power.
67	Tokio " "	21,272	2,080	—	23,352	20,992	2,080	23,072	23	6	16	14	675,000	74,610	749,610	0·9375	0·3571	893,945	9,547	—	—	480	—	175	1,000	13·00	7·00	
68	Tsushima " "	11,776	—	336	12,112	11,760	—	11,760	23	6	16	—	373,500	—	373,500	0·9896	—	446,000	37,350	5,000	675,000	480	—	175	1,000	13·00	7·00	
69	Uwa " "	11,272	—	—	11,272	6,672	—	6,672	23	6	16	—	154,427	—	154,427	0·7967	—	186,215	15,552	2,672	142,560	240	—	74	686	13·00	7·00	
70	Wakayama " "	21,760	—	—	21,760	13,888	—	13,888	23	6	16	—	367,200	36,842	403,742	0·9259	0·3500	484,490	36,720	5,000	734,400	480	—	175	1,000	13·00	7·00	
71	Wakiyama Weaving Mill	4,096	—	—	4,096	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	With 100 Looms.
72	Watanabe Cotton Spinning Mill	2,720	1,000	—	3,720	1,376	1,000	2,376	23	6	16	—	70,000	—	70,000	0·9722	—	84,000	6,300	—	56,000	96	—	37	120	13·00	7·00	
73	Yamaguchi " "	1,712	—	—	1,712	1,040	—	1,040	23	6	16	—	25,007	14,250	39,257	0·7292	0·4167	47,108	3,750	1,000	30,000	48	—	18	108	13·00	7·00	Water Power.
74	Yamato " "	12,576	—	—	12,576	12,576	—	12,576	23	6	16	—	317,000	—	317,000	0·9375	—	380,000	31,700	—	285,300	240	—	74	686	13·00	7·00	Not Recorded.
	Grand Total	1,008,784	43,192	178,136	1,231,112	850,346	17,422	867,768	Average 23	Average 6	Average 16	Average 21	21,221,732	493,322	21,714,054	0·9434	0·3565	25,965,414	2,933,466	350,714	31,478,124	20,176	1,176	10,000	30,000	Average 13·00	Average 7·00	Average 1196

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